

The Commonwealth of Massachusetts Auditor's Dept.

DEPARTMENT OF THE STATE AUDITOR

ANNUAL REPORT

FOR THE

FISCAL YEAR ENDING JUNE 30, 1962



STATE LIBRARY
OF
MASSACHUSETTS

THOMAS J. BUCKLEY
STATE AUDITOR

8-26-1963

STATE LIBRARY OF MASSACHUSETTS

28 1963

STATE HOUSE, BOSTON

MASS OFFICIALS

MASS OFFICIALS
MASS OFFICIALS
MASS OFFICIALS

DEPARTMENT OF THE STATE AUDITOR

ANNUAL REPORT

For the

FISCAL YEAR ENDING JUNE 30, 1962

STATE AGENCY AUDITS

I have the honor to submit the Annual Report of the Department of the State Auditor for the fiscal year, July 1, 1961 to June 30, 1962.

Section 12 of Chapter 11 of the General Laws defines the duties of the Department of the State Auditor.

"SECTION 12. The department of the state auditor shall annually make a careful audit of the accounts of all departments, offices, commissions, institutions and activities of the commonwealth, including those of districts and of authorities created by the general court, and including those of the income tax division of the department of corporations and taxation, and for said purpose the authorized officers and employees of said department of the state auditor shall have access to such accounts at reasonable times and said department may require the production of books, documents and vouchers, except tax returns, relating to any matter within the scope of such audit. The accounts of the last named department shall be subject at any time to such examination as the governor and council or the general court may order. Said department shall comply with any written regulations, consistent with law, relative to its duties made by the governor and council. This section shall not apply to the accounts of state officers which the director of accounts of the department of corporations and taxation is required by law to examine. The department of the state auditor shall keep no books or records except records of audits made by it, and its annual report shall relate only to such audits. The examination of the accounts of districts and authorities required by this section shall be made in addition to any audit required by the law creating such district or authority."

All requirements of the law relating to the duties and functions of the State Auditor have been carefully complied with for the fiscal year ended June 30, 1962.

Extension of Duties: Section 12 of Chapter 11 of the General Laws, as cited herein, was amended by the 1962 session of the General Court to include within the auditing jurisdiction of the State Auditor all Authorities created by the Legislature. As a result of this amendment, during the 1963 fiscal year we will be required to audit 43 Redevelopment Authorities, the Massachusetts Turnpike Authority and the Massachusetts Parking Authority.

MR

3367M3

A912

1962

B

In addition, Section 8 of Chapter 591 of the Acts of 1962 with reference to Federal Funds assigned to the Commonwealth or its agencies states:

" . . . all such expenditures of federal subventions and grants shall be subject to the audit of the state auditor."

This represents a substantial expansion of the duties of the Department of the State Auditor and to provide for the additional work involved, the Legislature has added 10 permanent Civil Service positions to the staff of the Department of the State Auditor.

Personnel Changes:

Mr. John M. Bailey of Lancaster, Second Deputy Auditor, resigned on August 4, 1961 to accept a position in private business.

Mr. Albert M. Pacifici of Boston was appointed Second Deputy Auditor on October 2, 1961.

Miss Penelope J. Burke, Statistical Typist, resigned on February 5, 1962 to accept a position in the Department of Corporations and Taxation.

Mr. William H. Maus, Senior Field Accountant, resigned on October 21, 1961 to accept a position with the University of Massachusetts.

The following Civil Service appointments and promotions were made during the fiscal year:

Thomas H. Kent of Roslindale was appointed Junior Field Accountant on December 3, 1961.

Frank L. O'Brien of Bedford was appointed Junior Field Accountant on April 29, 1962.

John B. O'Keefe of Worcester was appointed Junior Field Accountant on November 31, 1961.

Demosthenes N. Protopapas of Somerville was promoted to Semi-Senior Accountant on April 1, 1962.

Special Audits: Three special cash audits were required during the fiscal year:

North Reading State Sanatorium
Rutland State Sanatorium
Gardner State Hospital

In addition, audits of the Metropolitan Transit Authority, the Transit Mutual Insurance Company, Nantucket Steamship Authority and the Boston Metropolitan District and the Massachusetts Port Authority were also completed.

New Audits: During the fiscal year the first audit of the following agencies were completed:

Massachusetts Port Authority
State Reclamation Board
Obscene Literature Control Commission
Sport Parachuting Commission
Wrentham Research Foundation, Inc.

During the fiscal year a total of 219 State accounts were conducted including 211 regular audits, 5 new audits and 3 special audits.

STATE HOUSING BOARD AND LOCAL HOUSING AUTHORITIES

Audit of Housing Authorities: Chapter 682 of the Acts of 1949 provides as follows:

"SECTION 1. Section 26NN of chapter 121 of the General Laws, inserted by section 3 of chapter 200 of the acts of 1948, is hereby amended by inserting after subdivision (c) the following subdivision:--

"(d) A housing authority which sells bonds or notes to finance a project under authority of this section, or which has received funds from a city or town under authority of chapter three hundred and seventy-two of the acts of nineteen hundred and forty-six as amended, shall cause an audit to be made of its accounts annually at the close of a fiscal year by the department of the state auditor and a copy of the report of said audit shall be filed promptly with the board.

"SECTION 2. Section 8D of chapter 372 of the acts of 1946, inserted by section 4 of chapter 479 of the acts of 1947 is hereby repealed."

During the fiscal year ending June 30, 1962, the terms of the Act were fully complied with, and every active local Authority and the State Housing Board were audited and a report issued.

During the fiscal year, 100 audits were completed, including the following new audits:

Hadley
Wakefield
Yarmouth

AUDIT OF METROPOLITAN TRANSIT AUTHORITY AND RELATED AGENCIES

Audit of Metropolitan Transit Authority: Chapter 675 of the Acts of 1949 provides as follows:

"Chapter 544 of the Acts of 1947 is hereby amended by striking out section 12 and inserting in place thereof the following: SECTION 12. The trustees shall determine the character and extent of the services and facilities to be furnished, and in these respects their authority shall be exclusive and shall not be subject to the approval, control or direction of any state, municipal or other department, board or commission. Except as herein otherwise provided, the department shall have the same general supervision and regulation of, and jurisdiction and control over, the services and facilities of the authority as it has over street railway companies. The department of the state auditor shall annually make an audit of the accounts of the authority and make a report thereon to the trustees, the governor and council and the general court. In making said audits, said department of the state auditor may call upon the department of public utilities and other departments, commissions, officers and agencies of the commonwealth for such information as may be needed in the course of making such audits. The state auditor may employ such auditors, accountants, and other assistants as he deems necessary for carrying out his duties under this section, and chapter thirty-one of the General Laws and the rules made thereunder shall not apply to such employees."

A complete report of an audit of the accounts of the Metropolitan Transit Authority for the calendar year ending December 31, 1961 was issued on August 3, 1962. In order that our audit might be comprehensive and complete, separate examinations of the accounts of the Boston Metropolitan District and the Transit Mutual Insurance Company were also completed and a report issued.

WOODS HOLE, MARTHA'S VINEYARD AND NANTUCKET STEAMSHIP AUTHORITY

Section 14 of Chapter 544 of the Acts of 1948 provides, in part, as follows:

"SECTION 14. Report--On or before the thirtieth day of January in each year, the Authority shall make an annual report of its activities for the preceding calendar year to the governor and to the general court. Each such report shall set forth a complete operating and financial statement covering its operations during the year. The Authority shall cause an audit of its books to be made at least once in each year by the state auditor, and the cost thereof may be treated as part of the operation of the project. Such audits shall be deemed to be public records within the meaning of chapter sixty-six of the General Laws."

A complete report of an audit of the accounts of the Woods Hole, Martha's Vineyard and Nantucket Steamship Authority for the calendar year ending December 31, 1961 was issued on June 28, 1962.

General: Individual copies of audit reports for all activities have been submitted to interested State and Municipal officials and heads of respective agencies.

Summary of Audits Completed: The following list of audits have been completed since my last report and the comments contained are listed on the page number of this report as shown in the last column of the following tabulation:

STATE AGENCY AUDITS

<u>Department of Institution</u>	<u>From</u>	<u>To</u>	<u>Page No.</u>
Governor and Council:			
Aeronautics Commission	Jan. 8, 1961	Feb. 2, 1962	27
Alcoholics Beverages Control Commission	May 8, 1961	Apr. 16, 1962	34
Armory Commission	Aug. 31, 1960	Sept. 19, 1961	10
Art Commission for the Commonwealth	July 19, 1960	July 17, 1961	5
Atomic Energy, Commission on	Dec. 16, 1960	Feb. 21, 1962	26
Ballot Law Commission	July 20, 1960	July 18, 1961	5
Boston Arena Authority	July 1, 1960	June 30, 1961	2
Civil Defense Agency	Mar. 28, 1961	Feb. 26, 1962	28
Commission Against Discrimination	Aug. 1, 1960	Aug. 28, 1961	7
Commission on Administration and Finance:			
Budget Bureau	Sept. 27, 1960	Oct. 16, 1961	14
Comptroller's Bureau	July 1, 1960	June 30, 1961	13
Division of Building Construction	July 1, 1960	July 5, 1961	2
Division of Hospital Costs and Finances	Sept. 19, 1960	Oct. 18, 1961	14
Division of Personnel and Standardization	Sept. 21, 1960	Oct. 16, 1961	14
Office of the Commissioner	Feb. 7, 1961	Jan. 15, 1962	6
Purchasing Bureau	Sept. 30, 1960	Oct. 23, 1961	14
Finance Advisory Board	Sept. 28, 1960	Oct. 16, 1961	14
Personnel Appeals Board	Sept. 21, 1960	Oct. 18, 1961	14
Commission on Uniform State Laws	July 20, 1960	July 19, 1961	5
Commissioner of Veterans' Services	July 26, 1960	July 24, 1961	6
Connecticut River Valley Flood Control Commission	July 1, 1960	June 30, 1961	5
Contributory Retirement Appeal Board	July 20, 1960	Dec. 8, 1961	18
Council for the Aging	July 27, 1960	Sept. 5, 1961	8
Flood Relief Board	Aug. 4, 1960	Dec. 26, 1961	21
Greylock Reservation Commission	June 7, 1961	May 8, 1962	35

<u>Department or Institution</u>	<u>From</u>	<u>To</u>	<u>Page No.</u>
Governor and Council (Cont.):			
Merrimack River Valley Flood Control Commission	July 1, 1960	June 30, 1961	5
Military Division of the Executive Department	Aug. 29, 1960	Sept. 19, 1961	10
Milk Regulation Board	Oct. 3, 1960	Oct. 23, 1961	10
Mt. Greylock Tramway Authority	May 8, 1961	June 28, 1962	35
Old State House	July 25, 1960	Aug. 29, 1961	8
Public Bequest Commission	Aug. 2, 1960	Dec. 11, 1961	20
Massachusetts Rehabilitation Commission	July 26, 1960	Sept. 7, 1961	8
Soldiers' Home in Massachusetts	Sept. 21, 1960	Sept. 5, 1961	8
Soldiers' Home in Holyoke	Oct. 24, 1960	Dec. 4, 1961	17
Special Military Reservation Commission	Sept. 26, 1960	Sept. 19, 1961	10
State Employees' Group Insurance Commission	Aug. 16, 1960	July 21, 1961	6
State Library	Aug. 23, 1960	Nov. 20, 1961	17
State Racing Commission	Dec. 8, 1960	Dec. 15, 1961	20
State Superintendent of Buildings	Aug. 23, 1960	Sept. 7, 1961	8
Thames River Valley Flood Control Commission	July 1, 1960	June 30, 1961	5
Weather Amendment Board	July 25, 1960	Aug. 28, 1961	7
Department of the State			
Secretary	Jan. 18, 1961	July 5, 1961	3
Board of Publication of Massachusetts Reports	Aug. 30, 1960	Jan. 15, 1962	23
Commission on Interstate Co-operation	Sept. 16, 1960	Jan. 16, 1962	23
Treasurer and Receiver-General	Jan. 18, 1961	Jan. 2, 1962	21
Board of Commissioners on Firemen's Relief	July 22, 1960	July 21, 1961	14
Emergency Finance Board	Sept. 26, 1960	Jan. 26, 1962	24
State Board of Retirement	May 26, 1961	June 4, 1962	39
Department of the Attorney General			
Obscene Literature Control Commission	Nov. 18, 1960	Nov. 8, 1961	16
	July 1, 1960	Jan. 30, 1962	26
Department of Agriculture	July 11, 1960	Sept. 18, 1961	10
Division of Livestock			
Disease Control	Sept. 21, 1960	Oct. 9, 1961	10
Milk Control Commission	July 1, 1960	Oct. 27, 1961	11
State Reclamation Board	July 1, 1961	Sept. 18, 1961	15

<u>Department or Institution</u>	<u>From</u>		<u>To</u>		<u>Page No.</u>
Department of Banking and Insurance:					
Division of Banks	July	31, 1960	Sept.	5, 1961	8
Division of Insurance	Oct.	11, 1960	Nov.	13, 1961	16
Division of Savings Bank Life Insurance	July	25, 1960	Oct.	23, 1961	14
Supervisor of Loan Agencies	July	31, 1960	Dec.	8, 1961	17
Department of Civil Service and Registration:					
Division of Civil Service	May	17, 1961	June	15, 1962	38
Division of Registration	May	2, 1961	June	15, 1962	37
Architects, Board of					
Registration of	Dec.	14, 1960	Feb.	6, 1962	27
Barbers, Board of					
Registration of	Feb.	9, 1961	Mar.	12, 1962	30
Certified Public Accountants, Board of					
Registration of	Dec.	5, 1960	Jan.	10, 1962	23
Chiropody (Podiatry), Board of					
Registration in	Dec.	5, 1960	Jan.	22, 1962	24
Dental Examiners, Board of	Oct.	31, 1960	Dec.	6, 1961	17
Dispensing Opticians, Board of					
Registration of	Nov.	23, 1960	Dec.	20, 1961	21
Electricians, State					
Examiners of	Oct.	11, 1960	Oct.	16, 1961	14
Electrologists, Board of					
Registration of	Mar.	23, 1961	Apr.	16, 1962	33
Embalming and Funeral Directing, Board of					
Registration in	Sept.	12, 1960	Nov.	6, 1961	16
Hairdressers, Board of					
Registration of	May	8, 1961	May	31, 1962	37
Medicine, Board of					
Registration of	Dec.	14, 1960	Mar.	15, 1962	31
Nursing, Board of					
Registration of	Dec.	19, 1960	Apr.	11, 1962	34
Optometry, Board of					
Registration in	Oct.	31, 1960	Nov.	28, 1961	17
Pharmacy, Board of					
Registration in	Aug.	15, 1960	Oct.	2, 1961	12
Plumbers, Board of					
Registration in	Sept.	28, 1960	June	6, 1962	38
Professional Engineers and of Land Surveyors, Board of					
Registration of	Mar.	6, 1961	Mar.	21, 1962	32
Real Estate Brokers and Salesmen, Board of					
Registration of	Apr.	6, 1961	Mar.	30, 1962	33
Sanitarians, Board of					
Registration of	Dec.	20, 1960	Mar.	1, 1962	29
Veterinary Medicine, Board of					
Registration in	Dec.	8, 1960	Jan.	30, 1962	26

<u>Department or Institution</u>	<u>From</u>	<u>To</u>	<u>Page No.</u>
Department of Commerce	Oct. 10, 1960	Dec. 4, 1961	16
Sport Parachuting Commission	Sept. 20, 1960	Apr. 10, 1962	33
Department of Corporations and Taxation	Dec. 27, 1960	May 22, 1962	37
Appellate Tax Board	Oct. 18, 1960	Oct. 13, 1961	13
Bureau of Accounts	Mar. 30, 1961	Mar. 7, 1962	30
Department of Correction	Sept. 15, 1960	Aug. 21, 1961	7
Massachusetts Correctional Institution, Bridgewater	May 8, 1961	Mar. 2, 1962	29
Massachusetts Correctional Institution, Concord	Mar. 13, 1961	Apr. 2, 1962	30
Massachusetts Correctional Institution, Framingham	May 22, 1961	Feb. 6, 1962	26
Massachusetts Correctional Institution, Monroe	June 1, 1961	May 29, 1962	36
Massachusetts Correctional Institution, Norfolk	Feb. 20, 1961	Mar. 20, 1962	31
Massachusetts Correctional Institution, Plymouth	Mar. 31, 1961	June 12, 1962	40
Massachusetts Correctional Institution, Walpole	Apr. 3, 1961	Apr. 5, 1962	33
Parole Board	Aug. 11, 1960	Jan. 8, 1962	22
Department of Education	July 1, 1960	July 5, 1961	2
Board of Educational Assistance	Jan. 31, 1961	Dec. 19, 1961	20
Bradford Durfee College of Technology	Feb. 1, 1961	Dec. 15, 1961	20
Cape Cod Community College	June 20, 1961	Apr. 11, 1962	33
Division of the Blind	May 23, 1961	May 2, 1962	35
Division of Immigration and Americanization	July 1, 1960	Sept. 17, 1961	5
Division of Library Extension	July 12, 1960	Aug. 22, 1961	5
Division of Youth Service	May 1, 1961	Mar. 12, 1962	29
Detention Center - Worcester County	May 17, 1961	Apr. 17, 1962	31
Industrial School for Boys	May 1, 1961	June 1, 1962	37
Industrial School for Girls	Mar. 15, 1961	Mar. 22, 1962	32
Institute for Juvenile Guidance	Dec. 14, 1960	Oct. 30, 1961	15
Lyman School for Boys	Feb. 7, 1961	Mar. 1, 1962	28
Reception and Detention Facilities for Boys	May 18, 1961	May 7, 1962	29
Reception and Detention Facilities for Girls	May 18, 1961	May 7, 1962	30
Reception and Detention Center, Hampden County	Jan. 26, 1961	Apr. 6, 1962	30
Residential Treatment Unit at Oakdale	Mar. 27, 1961	Apr. 16, 1962	31
Youth Forestry Camp at Brewster	May 17, 1961	Apr. 16, 1962	31

<u>Department or Institution</u>	<u>From</u>	<u>To</u>	<u>Page No.</u>
Department of Education (Cont.):			
Lowell Technological Institute of Massachusetts	July 12, 1960	July 10, 1962	4
Lowell Technological Institute of Massachusetts Research Foundation	July 7, 1960	Sept. 14, 1961	9
Massachusetts Bay Community College	May 17, 1961	May 1, 1962	34
Massachusetts Board of Regional Community Colleges	May 10, 1961	Feb. 12, 1962	28
Massachusetts College of Art	June 1, 1961	June 12, 1962	38
Massachusetts Executive Committee for School Television	July 18, 1960	Sept. 7, 1961	4
Massachusetts Maritime Academy	Apr. 12, 1961	Apr. 26, 1962	34
Medical, Dental and Nursing Scholarship Board	July 8, 1960	Aug. 28, 1961	4
New Bedford Institute of Technology	Dec. 29, 1960	Nov. 9, 1961	15
New England Board of Higher Education	Aug. 18, 1960	Nov. 20, 1961	4
Northern Essex Community College	May 25, 1961	June 11, 1962	39
Office of School Lunch Programs	Aug. 22, 1960	Aug. 31, 1961	4
School Buildings Assistance Commission	Feb. 16, 1961	Jan. 15, 1962	23
State Agency for Surplus Property	Aug. 1, 1960	July 24, 1961	4
State College at Boston	Oct. 14, 1960	Dec. 18, 1961	20
State College at Bridgewater	Sept. 13, 1960	July 7, 1961	3
State College at Fitchburg	Apr. 21, 1961	May 23, 1962	37
State College at Framingham	Mar. 23, 1961	May 21, 1962	37
State College at Lowell	Feb. 1, 1961	Dec. 19, 1961	20
State College at North Adams	Apr. 18, 1961	May 7, 1962	25
State College at Salem	May 8, 1961	June 6, 1962	39
State College at Westfield	Dec. 21, 1960	Mar. 15, 1962	30
State College at Worcester	Mar. 1, 1961	Feb. 6, 1962	27
Teachers' Retirement Board	Jan. 1, 1961	Dec. 31, 1961	34
University of Massachusetts	July 1, 1960	June 30, 1961	3
University of Massachusetts Building Authority	June 1, 1961	May 14, 1962	35
Department of Labor and Industries:			
Administrative Section	Sept. 9, 1960	Sept. 11, 1961	8
Board of Conciliation and Arbitration	Sept. 9, 1960	Sept. 11, 1961	9
Division of Apprentice Training	Sept. 9, 1960	Sept. 11, 1961	9
Division on the Employment of the Aging	Sept. 9, 1960	Sept. 11, 1961	9
Division of Employment Security	June 1, 1961	May 31, 1962	38

<u>Department or Institution</u>	<u>From</u>	<u>To</u>	<u>Page No.</u>
Department of Labor and Industries (Cont.):			
Division of Industrial Accidents	Sept. 26, 1960	Oct. 26, 1961	15
Industrial Accident Rehabilitation Board	Sept. 26, 1960	Oct. 26, 1961	15
Division of Industrial Safety	Sept. 9, 1960	Sept. 11, 1961	9
Division of Minimum Wage	Sept. 9, 1960	Sept. 11, 1961	9
Division on the Necessaries of Life	Sept. 9, 1960	Sept. 11, 1961	9
Division of Occupational Hygiene	Sept. 9, 1960	Sept. 11, 1961	9
Division of Standards	Sept. 9, 1960	Sept. 11, 1961	9
Division of Statistics	Sept. 9, 1960	Sept. 11, 1961	9
Health, Welfare and Retirement Trust Funds Board	May 22, 1961	Feb. 28, 1962	28
Labor Relations Commission	Aug. 24, 1960	Oct. 3, 1961	12
Legislature:			
Legislative Research Council and Legislative Research Bureau	Oct. 31, 1960	Jan. 17, 1962	24
Sergeant-at-Arms	Oct. 4, 1960	Jan. 16, 1962	23
Legislative Investigations:			
Massachusetts Civil War Centennial Commission	Aug. 26, 1960	Oct. 5, 1961	13
Department of Mental Health	Nov. 15, 1960	Jan. 18, 1962	24
Belchertown State School	Nov. 23, 1960	Jan. 22, 1962	22
Boston State Hospital	Sept. 6, 1960	Sept. 20, 1961	11
Cushing Hospital	Dec. 6, 1960	Jan. 8, 1962	21
Danvers State Hospital	Oct. 18, 1960	Nov. 15, 1961	16
Foxborough State Hospital	May 15, 1961	May 15, 1962	36
Gardner State Hospital	Sept. 1, 1960	Oct. 3, 1961	12
Special Cash Audit		Apr. 27, 1962	35
Grafton State Hospital	Dec. 21, 1960	Jan. 2, 1962	21
Massachusetts Mental Health Center (Boston Psychopathic Hospital)	Oct. 4, 1960	Sept. 26, 1961	12
Medfield State Hospital	May 8, 1961	Feb. 12, 1962	27
Metropolitan State Hospital	Sept. 15, 1960	Nov. 29, 1961	17
Monson State Hospital	Feb. 21, 1961	Apr. 18, 1962	32
Paul A. Dever State School	Feb. 21, 1961	Jan. 17, 1962	24
Northampton State Hospital	Sept. 21, 1960	Oct. 4, 1961	13
Taunton State Hospital	July 7, 1960	Aug. 3, 1961	6
Walter E. Fernald State School	Nov. 29, 1960	Mar. 15, 1962	30
Westborough State Hospital	Oct. 31, 1960	Nov. 15, 1961	16
Worcester State Hospital	July 1, 1960	July 5, 1961	3
Wrentham State School	Apr. 26, 1961	May 14, 1962	35
Metropolitan District Commission:			
Administration Division	Feb. 28, 1961	Dec. 18, 1961	18
Construction Division	Feb. 28, 1961	Dec. 18, 1961	19
Parks Division	Feb. 28, 1961	Dec. 18, 1961	18
Sewerage Division	Feb. 28, 1961	Dec. 18, 1961	19
Water Division	Feb. 28, 1961	Dec. 18, 1961	19

<u>Department or Institution</u>	<u>From</u>	<u>To</u>	<u>Page No.</u>
Department of Natural Resources	May 4, 1961	May 14, 1962	36
Division of Fisheries and Game	July 5, 1960	Aug. 20, 1961	7
Water Resources Commission	Sept. 1, 1960	Nov. 27, 1961	17
Department of Public Health	Nov. 14, 1960	Dec. 26, 1961	21
Lakeville State Sanatorium	Oct. 28, 1960	Sept. 19, 1961	11
Lemuel Shattuck Hospital	Oct. 10, 1960	Nov. 20, 1961	17
Massachusetts Hospital School	June 1, 1961	May 23, 1962	37
New England Interstate Water Pollution Control Commission	Aug. 31, 1960	Dec. 14, 1961	20
North Reading State Sanatorium	Sept. 12, 1960	July 10, 1961	5
Special Cash Audit	July 10, 1961	Jan. 12, 1962	23
Pondville Hospital	May 2, 1961	Apr. 24, 1962	34
Rutland State Sanatorium	Apr. 3, 1961	Apr. 2, 1962	32
Special Cash Audit		Jan. 26, 1962	18
Tewksbury Hospital	Oct. 3, 1960	Oct. 4, 1961	13
Westfield State Sanatorium	Jan. 9, 1961	June 4, 1962	36
Department of Public Safety	May 29, 1961	May 29, 1962	38
Department of Public Utilities:			
Administrative Division	Oct. 28, 1960	Dec. 12, 1961	18
Commercial Motor Vehicle Division	Oct. 28, 1960	Jan. 26, 1962	24
Division of Investigation of Securities	Oct. 28, 1960	Dec. 12, 1961	18
Department of Public Welfare	Mar. 9, 1961	Jan. 22, 1962	23
Department of Public Works:			
Government Center Commission	June 5, 1961	Nov. 1, 1961	15
Highways Division	Feb. 22, 1961	Jan. 30, 1962	25
Division of Public Beaches	Mar. 31, 1961	Mar. 5, 1962	26
Division of Motorboats	July 1, 1960	July 5, 1961	1
Registry of Motor Vehicles	July 1, 1960	July 5, 1961	1
Division of Waterways	Mar. 30, 1961	Mar. 5, 1962	25
Outdoor Advertising Division	July 11, 1960	Aug. 7, 1961	6
Massachusetts Port Authority	Feb. 17, 1959	June 30, 1961	11
Mass Transportation Commission	Nov. 30, 1960	Aug. 21, 1961	7
Supreme Judicial Court:			
Board of Bar Examiners	Dec. 13, 1960	Mar. 13, 1962	30
Clerk of the Supreme Judicial Court for the Commonwealth	Aug. 18, 1960	Dec. 18, 1961	20
Commissioner of Probation	July 26, 1960	Aug. 30, 1961	8
Reporter of Decisions of the Supreme Judicial Court	Oct. 3, 1960	Oct. 2, 1961	12
Wrentham Research Foundation, Inc.	From Inception	May 31, 1962	40

SPECIAL AUDITS

<u>Agency</u>	<u>From</u>	<u>To</u>	<u>Page No.</u>
Boston Metropolitan District	Jan. 1, 1961	Dec. 31, 1961	23
Metropolitan Transit Authority	Jan. 1, 1961	Dec. 31, 1961	27
Woods Hole, Martha's Vineyard and Nantucket Steamship Authority	Jan. 1, 1961	Dec. 31, 1961	32
Transit Mutual Insurance Company	Jan. 1, 1961	Dec. 31, 1961	29

HOUSING AUTHORITY AUDITS

	<u>From</u>	<u>To</u>	<u>Page No.</u>
State Housing Board	Nov. 14, 1960	Oct. 16, 1961	47
LOCAL HOUSING AUTHORITIES:			
Agawam	Nov. 1, 1960	Apr. 30, 1962	65
Amesbury	Nov. 1, 1960	Nov. 30, 1961	51
Amherst	Mar. 1, 1961	Apr. 30, 1962	63
Andover	May 1, 1961	Apr. 30, 1962	67
Arlington	July 1, 1960	Aug. 31, 1961	45
Athol	Mar. 1, 1961	Feb. 28, 1962	61
Attleboro	Dec. 1, 1960	Aug. 31, 1961	43
Barnstable	June 1, 1961	Apr. 30, 1962	64
Bedford	Jan. 1, 1961	Jan. 31, 1962	57
Belmont	June 1, 1961	Jan. 31, 1962	59
Beverly	Oct. 1, 1960	Oct. 31, 1961	48
Boston	Jan. 1, 1961	Dec. 31, 1961	54
Braintree	May 1, 1961	Dec. 31, 1961	53
Brockton	Oct. 1, 1960	Oct. 31, 1961	50
Brookline	Aug. 1, 1960	July 13, 1961	43
Cambridge	July 1, 1960	June 30, 1961	41
Canton	Dec. 1, 1960	Dec. 31, 1961	56
Chelsea	July 1, 1960	June 30, 1961	41
Chicopee	Mar. 1, 1960	Mar. 31, 1962	63
Clinton	Sept. 1, 1960	Aug. 31, 1961	46
Dalton	Apr. 1, 1961	May 31, 1962	66
Danvers	Dec. 1, 1960	Dec. 31, 1961	54
Dedham	Sept. 1, 1960	Sept. 30, 1961	48
Easthampton	May 1, 1961	May 31, 1962	66
East Longmeadow	Apr. 1, 1961	May 31, 1962	66
Everett	Aug. 1, 1960	July 31, 1961	44
Fall River	Sept. 1, 1960	Sept. 30, 1961	47
Falmouth	May 1, 1961	Mar. 31, 1962	62
Fitchburg	Aug. 1, 1960	Aug. 31, 1961	45
Framingham	May 1, 1961	Apr. 30, 1962	65
Franklin	Jan. 1, 1961	May 31, 1962	65
Gardner	Nov. 1, 1960	Sept. 30, 1961	48
Gloucester	Mar. 1, 1961	Nov. 30, 1961	51
Grafton	Feb. 1, 1961	Jan. 31, 1962	59
Greenfield	June 1, 1961	Mar. 31, 1962	64
Hadley	Sept. 12, 1961	Apr. 30, 1962	64
Haverhill	Mar. 1, 1961	Jan. 31, 1962	57
Holyoke	Oct. 1, 1960	Nov. 30, 1961	50
Hull	Feb. 1, 1961	May 31, 1962	67
Ipswich	June 1, 1961	Feb. 28, 1962	60
Lancaster	Mar. 1, 1961	Feb. 28, 1962	60
Lawrence	Apr. 1, 1961	Mar. 31, 1962	62
Leominster	Nov. 1, 1960	Oct. 31, 1961	48
Lowell	Apr. 1, 1961	Feb. 28, 1962	60
Ludlow	Apr. 1, 1961	Dec. 31, 1961	55
Lynn	Aug. 1, 1960	July 31, 1961	44
Malden	July 1, 1960	July 31, 1961	42
Mansfield	Dec. 1, 1960	Jan. 31, 1962	58
Marblehead	June 1, 1961	Apr. 30, 1962	67
Marlborough	Feb. 1, 1961	Feb. 28, 1962	59
Mattapoisett	Oct. 1, 1960	July 31, 1961	43
Medford	Aug. 1, 1960	Aug. 31, 1961	45

	<u>From</u>	<u>To</u>	<u>Page No.</u>
LOCAL HOUSING AUTHORITIES (CONT.):			
Methuen	May 1, 1961	Apr. 30, 1962	62
Middleborough	Oct. 1, 1960	Dec. 31, 1961	55
Milford	Oct. 1, 1960	Nov. 30, 1961	52
Millbury	Feb. 1, 1961	Dec. 31, 1961	56
Montague	June 1, 1961	Mar. 31, 1962	64
Nahant	Nov. 1, 1960	Oct. 31, 1961	51
Natick	Sept. 1, 1960	Oct. 31, 1961	49
Needham	Feb. 1, 1961	Feb. 28, 1962	59
New Bedford	Nov. 1, 1960	Jan. 31, 1962	58
Newburyport	Nov. 1, 1960	Oct. 31, 1961	50
North Adams	Apr. 1, 1961	Mar. 31, 1962	64
Northampton	Jan. 1, 1961	Oct. 31, 1961	46
North Andover	Dec. 1, 1960	Nov. 30, 1961	53
North Attleborough	Jan. 1, 1960	July 31, 1961	43
Northbridge	Dec. 1, 1960	Nov. 30, 1961	52
Norwood	Nov. 1, 1960	Nov. 30, 1961	52
Peabody	Nov. 1, 1960	Oct. 31, 1961	49
Pittsfield	May 1, 1961	Feb. 28, 1962	60
Plymouth	Oct. 1, 1960	Dec. 31, 1961	55
Quincy	Nov. 1, 1960	Nov. 30, 1961	53
Revere	Oct. 1, 1960	July 31, 1961	42
Rockport	Jan. 1, 1961	Dec. 31, 1961	55
Salem	Sept. 1, 1960	Nov. 30, 1961	51
Scituate	June 1, 1961	Feb. 28, 1962	61
Somerville	July 1, 1960	June 30, 1961	41
South Hadley	May 1, 1961	Apr. 30, 1962	66
Springfield	Feb. 1, 1961	Mar. 31, 1962	62
Stoneham	Aug. 1, 1960	Sept. 30, 1961	47
Stoughton	Nov. 1, 1960	Nov. 30, 1961	54
Swampscott	May 1, 1960	Jan. 31, 1962	58
Taunton	Aug. 1, 1960	June 30, 1961	41
Uxbridge	Jan. 1, 1961	Dec. 31, 1961	54
Wakefield	June 12, 1962	June 22, 1962	67
Walpole	Nov. 1, 1960	Jan. 31, 1962	58
Waltham	Aug. 1, 1960	Aug. 31, 1961	46
Watertown	Aug. 1, 1960	July 31, 1961	44
Webster	Feb. 1, 1961	Jan. 31, 1962	56
Wellesley	Oct. 1, 1960	Oct. 31, 1961	49
Westborough	Nov. 1, 1960	Nov. 30, 1961	52
Westfield	Jan. 1, 1961	Jan. 31, 1962	55
West Springfield	Sept. 1, 1960	Oct. 31, 1961	50
Weymouth	Feb. 1, 1961	Dec. 31, 1961	56
Wilmington	Mar. 1, 1961	Feb. 28, 1962	61
Winthrop	June 1, 1961	May 31, 1962	67
Woburn	Aug. 1, 1960	Sept. 30, 1961	47
Worcester	July 1, 1960	June 30, 1961	42
Yarmouth	Mar. 10, 1961	May 31, 1962	64

LISTING OF AUDIT COMMENTS

The following is a list, by title, of the comments contained in the individual reports issued by this Department during the fiscal year ended June 30, 1962.

Any information desired in connection with these comments may be obtained from the original report or by writing to State Auditor Thomas J. Buckley, Room 229, State House, Boston.

STATE ACCOUNTS

REGISTRY OF MOTOR VEHICLES

REPORT NO. 62-1

1. Employment of Temporary Personnel in a Permanent Capacity
2. Processing of Renewal Registrations for Boat Division
3. Postage Due from Boat Division
4. Advance Money - Cashier's Office
5. Cash Over and Short Fund
6. Use of Advance Fund for Purposes Not Originally Intended
7. Bad Check Fund
8. Bad Check - Refunds Improperly Made
9. Written Application for a Rebate
10. Licenses Control Sheet
11. Errors on License Control Sheets
12. Refund of Fees Account of Application for Licenses to Operate Motor Vehicles
13. Division of Motorboats
14. Industrial Accident Cases
15. Alphabetical File - Trucks
16. Contract for Furnishing Lists of Motor Vehicle Registration for Calendar Year 1961
17. Comments in Previous Audit Reports
18. Reconciliation of Cash at Branch Offices
19. Reconciliation of Cash at Branch Offices by a Representative of the Boston Office
20. Program of Auto Registration Mechanization
21. Passenger Automobile Registrations
22. Licensed Auto Driving Schools

DIVISION OF MOTORBOATS

REPORT NO. 62-2

1. General
2. Advisory Committee for Safe Boating
3. Appropriation
4. Branch Offices
5. Personnel
6. Postage Expenses
7. Renewal of Registration

DIVISION OF MOTORBOATS (CONTINUED)

8. Contract for Furnishing Lists of Motor-boat Registrations for Calendar 1960
9. Cash Sheets
10. Contract for Technical Boating Advisor
11. Change of Assigned Number
12. Motorboat Registration Card File
13. General Ledger

BOSTON ARENA AUTHORITY

REPORT NO. 62-3

1. Operations of the Authority
2. Cash in Banks and on Hand
3. Accounts Receivable
4. Reserve for Collection - Accounts Receivable
5. Capital Expenditures
6. Additions to Fixed Assets
7. Deposit of Parking Receipts
8. Advertising and Promotion Expense
9. Discounts
10. Attendance
11. Change in Accounting Procedure
12. Ticket Reconciliation

DEPARTMENT OF EDUCATION

REPORT NO. 62-4

1. General
2. Accounts Receivable
3. Suspense Accounts Receivable
4. Audio-Visual Invoices
5. University Extension Division Appropriation
6. Appropriation for Teachers' Extension Courses
7. Reimbursements to Cities and Towns
8. Educational Television
9. Board of Educational Assistance
10. Federal Grants
11. Suspense Income
12. Henry Todd Teachers' College Fund
13. Equipment

DIVISION OF BUILDING CONSTRUCTION

REPORT NO. 62-5

1. General
2. Contract M813-1 - Admission - Treatment Building, Foxboro State Hospital
3. Contract M58-16 - Renovation of Vocational Shops and Classrooms, Belchertown State School
4. Contract Payment Records
5. Extensions of Time on Construction Contracts
6. Errors in General Bids
7. Competitive Bidding - Sub-bids

DIVISION OF BUILDING CONSTRUCTION (CONTINUED)

8. Change Orders Approved after Acceptance of Contract
9. Contractors' Plan and Specification Deposits
10. Contractors' Bid Deposits
11. Contracts Awarded

DEPARTMENT OF THE STATE SECRETARY

REPORT NO. 62-6

1. \$25.00 - Certificates of Condition
2. Delayed Processing of Checks with Documents
3. Bad Checks
4. Payroll Advance January 1959
5. Payroll Refunds, etc.
6. Salaries

WORCESTER STATE HOSPITAL

REPORT NO. 62-7

1. Suspense Accounts Receivable
2. Industrial Accident Cases
3. Key Fund
4. Materials and Supplies - Stock Issued Without Requisition
5. Materials and Supplies - Excessive Balances
6. Accounts Receivable Balance
7. Pharmacy - Recording of Issue of Drugs
8. Herd Records
9. Patients' Unclaimed Valuables Not Disposed of
10. Interest on Patients' Fund Savings Accounts
11. Commissions on Vending Machines
12. Benefit Fund for Patients

STATE COLLEGE AT BRIDGEWATER

REPORT NO. 62-8

1. Training School Contribution
2. Sick Leave
3. Checking Account Balances

UNIVERSITY OF MASSACHUSETTS

REPORT NO. 62-9

1. Accounts Receivable
2. Sale of Land
3. Fuel Control
4. Maintenance Materials and Supplies
5. Other Maintenance Appropriations
6. Boarding Hall Inventory
7. Traffic Fines
8. Special Appropriation
9. Self-Liquidating Buildings
10. University of Massachusetts Building Authority

UNIVERSITY OF MASSACHUSETTS (CONTINUED)

11. Audit of the Trust Fund Accounts
12. Trust Funds Cash Shortage
13. Military Uniform Deposit Account
14. Boarding Hall Trust Account
15. Athletic Reserve Trust Fund
16. Trust Fund Checking Account
17. Boarding Hall Trust Fund - Petty Cash
18. University Health Service Trust Fund
19. Notes Receivable
20. Endowment Funds - Investments
21. Endowment Funds - Uninvested Cash
22. Smith - Hughes Fund

LOWELL TECHNOLOGICAL INSTITUTE OF MASSACHUSETTS

REPORT NO. 62-10

1. Breakage Fee
2. Special Students Activities Fund
3. Russell Weeks Hook Estate Fund
4. Trust Funds
5. Accounts Receivable Control Account
6. Lease of Dormitory Buildings
7. Water and Insurance Bills
8. Depositing of Receipts
9. Payment from Trust Fund

STATE AGENCY FOR SURPLUS PROPERTY

REPORT NO. 62-11

1. Surplus Property Trust Fund
2. Accounts Receivable
3. Inventories
4. Freight Inward Overpayment

MEDICAL, DENTAL AND NURSING SCHOLARSHIP BOARD

REPORT NO. 62-12

1. General

MASSACHUSETTS EXECUTIVE COMMITTEE FOR SCHOOL
TELEVISION

REPORT NO. 62-13

1. Incomplete Invoices
2. Consultants' Fees
3. Billings Issued on Improper Forms

NEW ENGLAND BOARD OF HIGHER EDUCATION

REPORT NO. 62-14

1. General

OFFICE OF SCHOOL LUNCH PROGRAMS

REPORT NO. 62-15

1. Special School Milk Program
2. National School Lunch Act - Public
Law 396 - 79th Congress

DIVISION OF LIBRARY EXTENSION

REPORT NO. 62-16

1. Funds Available for Regional Public Libraries
2. Federal Funds

DIVISION OF IMMIGRATION AND AMERICANIZATION

REPORT NO. 62-17

No Comments

NORTH READING STATE SANATORIUM

REPORT NO. 62-18

1. Cessation of Hospital Services
2. Materials and Supplies
3. Equipment
4. Real Estate
5. Financial Records
6. Bond Fund Account
7. Canteen Fund
8. Margaret N. MacNevin Fund
9. School Lunch Program
10. Escrow Retirement Fund
11. Maintenance Rents
12. Undetermined Cases

MERRIMACK RIVER VALLEY FLOOD CONTROL COMMISSION

REPORT NO. 62-19

1. General

CONNECTICUT RIVER VALLEY FLOOD CONTROL COMMISSION

REPORT NO. 62-20

1. General
2. Determination of 1960 Tax Losses
3. Reimbursements by State of Connecticut to Massachusetts
4. Payments by Massachusetts for Tax and Economic Losses
5. Annual Report by the Commission

THAMES RIVER VALLEY FLOOD CONTROL COMMISSION

REPORT NO. 62-21

1. General

ART COMMISSION FOR THE COMMONWEALTH

REPORT NO. 62-22

No Comments

BALLOT LAW COMMISSION

REPORT NO. 62-23

No Comments

COMMISSION ON UNIFORM STATE LAWS

REPORT NO. 62-24

1. Annual Report

COMMISSION ON ADMINISTRATION AND FINANCE

REPORT NO. 62-25

1. Consultant's Contract - Apparent Duplication
2. Overpayments to Telephone Company Recovered
3. Consultants' Fees and Travel Expenses Approved for Payment Without Documentation
4. Operating of Vending Machines in State Buildings Without Appropriate Authority
5. State Publications Mimeographed Without Prior Approval of State Purchasing Agent
6. Payroll Expenditures
7. Suggestion Awards Board
8. Annual Report - Valuation of Securities at Market Value
9. Lease of Building

TAUNTON STATE HOSPITAL

REPORT NO. 62-26

1. Payroll Checks
2. Pharmacy
3. Farm Operations
4. Sale of Gravel Fill
5. Wyeth Laboratories Sparine Drug Study Fund
6. Checking Account Balances

OUTDOOR ADVERTISING DIVISION

REPORT NO. 62-27

1. Board Members' Compensation
2. Licenses and Renewal Permits
3. Appointment of New Board Member

COMMISSIONER OF VETERANS' SERVICES

REPORT NO. 62-28

1. Reimbursement to Cities and Towns for Veterans' Benefits
2. Accounts Receivable - Recovery of Overpayments
3. Reimbursements to the Commonwealth Account of Assignments and Liens
4. Reduction of Preprinted and Prenumbered Korean Bonus Check Inventory
5. Reduction of Bond Authorization
6. Spanish American War Reimbursement Fund

STATE EMPLOYEES' GROUP INSURANCE COMMISSION

REPORT NO. 62-29

1. Group Insurance Commission Trust Fund
2. Income - Transfers from M. D. C. Fund
3. Reimbursements Due the Commonwealth
4. Inclusion of Ineligible Individuals in State Group Insurance Plan
5. Insurance Claims Reserves - Hospital, Surgical and Prolonged Illness
6. Insurance Claims Reserves - Life, Accidental Death and Dismemberment

STATE EMPLOYEES' GROUP INSURANCE COMMISSION
(CONTINUED)

7. Group Life Insurance
8. Blue Cross - Blue Shield
9. Hospital - Surgical - Medical Claims not
Validated by the Commission
10. Paid Hospital - Surgical - Medical Claims
not Audited
11. Consultants
12. Renegotiation of Insurance Contracts
13. Purchase of a Set of Rules Governing the
Commission
14. Control of Cash Receipts

DIVISION OF FISHERIES AND GAME

REPORT NO. 62-30

1. Rent of Property
2. Bonded Personnel
3. Remittances by City and Town Clerks
4. Reclamation of Trout and Warm Water Ponds
5. Easement Granted
6. Income
7. Inland Fisheries and Game Fund
8. Sale of Pheasant Chicks
9. 1960 Licenses Assigned to Cities and
Towns - Returned for Credit
10. Federal Aid

MASS TRANSPORTATION COMMISSION

REPORT NO. 62-31

1. Executive Director and Special Legal
Counsel
2. Organizational Study of the M.T.A.
3. Powers of Commission
4. Transportation Survey - Boston Metropolitan
Region
5. Study of Proposed Extension of Rapid Transit

DEPARTMENT OF CORRECTION

REPORT NO. 62-32

1. Construction of Prison Camps
2. Use of Interest Derived from Inmates'
Money Deposited in the Bank
3. Contracts
4. Refund of Non-Contributory Pension
5. Non-Contributory Pensions

MASSACHUSETTS COMMISSION AGAINST DISCRIMINATION

REPORT NO. 62-33

1. Consultant
2. Time Records

WEATHER AMENDMENT BOARD

REPORT NO. 62-34

1. General

OLD STATE HOUSE

REPORT NO. 62-35

No Comments

COMMISSIONER OF PROBATION

REPORT NO. 62-36

No Comments

COUNCIL FOR THE AGING

REPORT NO. 62-37

1. White House Conference

MASSACHUSETTS REHABILITATION COMMISSION

REPORT NO. 62-38

1. General

SOLDIERS' HOME IN MASSACHUSETTS

REPORT NO. 62-39

1. General
2. Forgeries - Payroll Account
3. Change of Depository Banks
4. Institution Treasurer
5. Accounts Receivable
6. 1961 Advances Unaccounted For
7. Lease of Land to the Archdiocese
8. Capital Outlay
9. Payroll Check Cashing Service
10. Cost Accounting System - Pilot Project
11. Legacy Fund
12. Federal Aid - Public Law 625
13. Disabled Veterans Assistance - Public Law 149

DIVISION OF BANKS

REPORT NO. 62-40

1. Income Cash on Hand
2. Payment of Rent
3. Theft of Adding Machine
4. Certificates to Sell, Issue or Register Checks or Money Orders
5. Examination of Banking Institutions
6. Credit Unions - Reports Due - Fines and Penalties
7. Voluntary Liquidation
8. Involuntary Liquidation of Credit Union
9. Salary of Commissioner

STATE SUPERINTENDENT OF BUILDINGS

REPORT NO. 62-41

1. Industrial Accident Refunds

DEPARTMENT OF LABOR AND INDUSTRIES -
ADMINISTRATIVE SECTION

REPORT NO. 62-42

1. Accounts Receivable
2. Advance Money

DEPARTMENT OF LABOR AND INDUSTRIES -
BOARD OF CONCILIATION AND ARBITRATION

REPORT NO. 62-43

1. Income
2. Services - Non-Employees

DEPARTMENT OF LABOR AND INDUSTRIES -
DIVISION OF APPRENTICE TRAINING

REPORT NO. 62-44

1. Contracts

DEPARTMENT OF LABOR AND INDUSTRIES -
DIVISION OF INDUSTRIAL SAFETY

REPORT NO. 62-45

1. Renewal Registration and Licenses
2. Discontinuance of Distribution of
Industrial Homework

DEPARTMENT OF LABOR AND INDUSTRIES -
DIVISION OF MINIMUM WAGE

REPORT NO. 62-46

No Comments

DEPARTMENT OF LABOR AND INDUSTRIES -
DIVISION ON THE NECESSARIES OF LIFE

REPORT NO. 62-47

1. Motor Fuel Sales

DEPARTMENT OF LABOR AND INDUSTRIES -
DIVISION OF OCCUPATIONAL HYGIENE

REPORT NO. 62-48

1. Federal Grants

DEPARTMENT OF LABOR AND INDUSTRIES -
DIVISION OF STANDARDS

REPORT NO. 62-49

No Comments

DEPARTMENT OF LABOR AND INDUSTRIES -
DIVISION OF STATISTICS

REPORT NO. 62-50

1. Publishing of Annual Report

DEPARTMENT OF LABOR AND INDUSTRIES -
DIVISION OF EMPLOYMENT OF THE AGING

REPORT NO. 62-51

No Comments

LOWELL TECHNOLOGICAL INSTITUTE OF MASSACHUSETTS
RESEARCH FOUNDATION

REPORT NO. 62-52

1. Accounts Receivable
2. Accounts Payable
3. Deposits Due Sponsors
4. Contributions to Lowell Technological
Institute
5. L. T. I. Faculty Members Receiving
Compensation from Research Foundation
6. Legal, Accounting and Professional Fees

DEPARTMENT OF AGRICULTURE

REPORT NO. 62-53

1. General
2. Dairy Bonding - Trust Deposit Control
Accounts
3. Poultry Dealers Bonding
4. Real Estate Mortgages
5. Dairy Bonding - Inactive Operators,
Collateral on Hand
6. Dairy Dealers Collateral Liquidated
7. Unpaid Assessments - Dukes County
Mosquito Control Project
8. Department Cash Book
9. Transfer of Reclamation Board Records
10. Rodent Control
11. Lease of Office Space

DIVISION OF LIVESTOCK DISEASE CONTROL

REPORT NO. 62-54

1. Services - Non-Employees
2. Veterinarians' Fees
3. Income on Hand
4. Meeting of Animal Inspectors and Travel
Reimbursements
5. State Reimbursements to Certain Cities
and Towns
6. Extermination of Disease Among Animals

MILK REGULATION BOARD

REPORT NO. 62-55

No Comments

MILITARY DIVISION OF THE EXECUTIVE DEPARTMENT

REPORT NO. 62-56

1. Accounts Receivable
2. Camp Curtis Guild
3. Suspense Accounts Receivable
4. Federal Participation Contract
5. Air National Guard Service Contracts

SPECIAL MILITARY RESERVATION COMMISSION

REPORT NO. 62-57

1. Establishment of Camp Site
2. Lease of Reservation to the Federal
Government
3. Special Appropriation
4. Other Appropriations

ARMORY COMMISSION

REPORT NO. 62-58

1. Construction of Armories - Appropriations
2. Construction of Armories - Agreements and
Contracts
3. Cambridge Armory Fund

LAKEVILLE STATE SANATORIUM

REPORT NO. 62-59

1. Accounts Receivable
2. Drug Control
3. Surgical Instruments
4. Patients' Funds
5. Francis R. Kalick Trust Fund

MILK CONTROL COMMISSION

REPORT NO. 62-60

1. Delinquent Assessments
2. Insufficient Bond Coverage
3. Arrearages to Producers
4. Foreclosures of Sureties
5. Milk Market Areas
6. Dealer Licenses

BOSTON STATE HOSPITAL

REPORT NO. 62-61

1. Position of Institution Treasurer
2. Tools and Equipment
3. Unpaid Check Fund and Unclaimed Wage Fund
4. Pharmacy
5. Sale of Meal Tickets
6. Patients' Funds
7. Patients' Trial Balances
8. Patients' Bankbooks
9. Outstanding Patients' Fund Checks
10. Patients' Personal Checks
11. Canteen
12. Maintenance Charges
13. Multiple Sclerosis Research Fund
14. Commissions on Vending Machines
15. Sale of Land
16. Standard Receipt Books (CB-23)
17. Bonding of Messenger
18. General Ledger
19. Cash Book
20. Christmas Fund
21. Staff House Fire
22. Playground Fund

MASSACHUSETTS PORT AUTHORITY

REPORT NO. 62-62

1. Audit
2. General
3. Cost of Financing
4. Acquisition of Commonwealth Lands for the
Development and Operation of Logan
International Airport
5. Hoosac Pier Lease
6. Rental - Hoosac Grain Elevator Lease
7. Contingent Asset - Legal Claim Against
Former Lessee
8. Accounts Receivable Due Commonwealth
9. Withholding of \$33,000.00 Due Commonwealth
10. Reimbursement from Federal Government for
Unexpended Port Funds

MASSACHUSETTS PORT AUTHORITY (CONTINUED)

11. Contracts
12. Contract No. MPA 1.022 - Additions to Terminal Building Logan Airport
13. Contract No. MPA 3.001 - Wharf Rehabilitation, Castle Island
14. Contract No. MPA 3.008 - Pier No. 5, Building Column Adjustments
15. Eastern Airlines Hangar and Related Facilities
16. Federal Grants for the Development of Logan International Airport
17. Refund of Plans and Specification Deposits
18. Contingent Liability to the Commonwealth for Payment of the Port Properties
19. Port Properties - Net Revenues - Fiscal Year Ending June 30, 1961
20. Port Properties - Transfer of Net Revenues to the Commonwealth
21. Materials and Supplies
22. Acquisition of Metropolitan Transit Authority
23. Mystic River Bridge
24. Operation of Airport Properties
25. Auto Parking Income

MASSACHUSETTS MENTAL HEALTH CENTER

REPORT NO. 62-63

1. State Cash
2. 1960 Advance Unaccounted For
3. Accounts Receivable
4. Indirect Cost Fund
5. Capital Fund
6. Massachusetts Mental Health Research Corporation

BOARD OF REGISTRATION IN PHARMACY

REPORT NO. 62-64

1. General

REPORTER OF DECISIONS OF THE SUPREME JUDICIAL COURT

REPORT NO. 62-65

No Comments

GARDNER STATE HOSPITAL

REPORT NO. 62-66

1. Materials and Supplies - Excessive Stocks on Hand
2. Industrial Accident Cases - Sick Leave Not Adjusted
3. Employees' Rent
4. Canteen - Vending Machines

LABOR RELATIONS COMMISSION

REPORT NO. 62-67

No Comments

NORTHAMPTON STATE HOSPITAL

REPORT NO. 62-68

1. Verification of Daily Cash Balances
2. Patients' Fund Receipt Books
3. Personnel
4. Employees' Room Rent
5. Perpetual Inventory on Pharmacy
6. Springfield Day Hospital Unit
7. Northampton Project

TEWKSBURY HOSPITAL

REPORT NO. 62-69

1. Accounts Receivable
2. Billing Department - Board of Patients
3. Billing of Unsettled Cases
4. Interest on Savings Accounts
5. Payroll Bank Account
6. Institution Pharmacy
7. Maintenance Rents
8. Patients' Fund
9. Materials and Supplies
10. Industrial Accident Cases
11. Christmas Fund, etc.
12. Billing of Patients
13. Patients' Bankbooks
14. Excess Quota

MASSACHUSETTS CIVIL WAR CENTENNIAL COMMISSION

REPORT NO. 62-70

No Comments

APPELLATE TAX BOARD

REPORT NO. 62-71

1. Employees' Time Records Not Maintained
2. Refunds on Transcript Deposits
3. Accounts Receivable Controlling Account

COMMISSION ON ADMINISTRATION AND FINANCE -
COMPTROLLER'S BUREAU

REPORT NO. 62-72

1. Annual Report
2. Annual Report - Valuation of Securities
at Market Value
3. Services - Non-Employees
4. Excess Disbursements on Consultants'
Contract
5. Advances Unaccounted for June 30, 1961
6. Deferred Assessments and Transfer
Receipts - General Fund
7. Deferred Transfer Receipts - Causeway,
Pleasure Bay Project
8. Highway Fund
9. Logan Airport and Port of Boston Debt
10. State Office Building
11. Salary of the Commissioner
12. Real Estate Ledger

COMMISSION ON ADMINISTRATION AND FINANCE -
PURCHASING BUREAU

REPORT NO. 62-73

1. Contract Deposits
2. Competitive Bidding on Medicine and Drugs
3. Contract for Manufacture of Clothing
4. Correction of Extensions of Bids

COMMISSION ON ADMINISTRATION AND FINANCE -
BUDGET BUREAU

REPORT NO. 62-74

1. Budgetary Control
2. Service Agreement
3. Metropolitan District Commission
4. Advertising and Printing
5. Salary of Commissioner
6. Services - Non-Employees

BOARD OF COMMISSIONERS ON FIREMEN'S RELIEF

REPORT NO. 62-75

1. Rates

COMMISSION ON ADMINISTRATION AND FINANCE -
DIVISION OF PERSONNEL AND STANDARDIZATION

REPORT NO. 62-76

1. Advance Unaccounted For

COMMISSION ON ADMINISTRATION AND FINANCE -
FINANCE ADVISORY BOARD

REPORT NO. 62-77

1. Board Meetings

COMMISSION ON ADMINISTRATION AND FINANCE -
DIVISION OF HOSPITAL COSTS AND FINANCES

REPORT NO. 62-78

1. Rental of Office Space

COMMISSION ON ADMINISTRATION AND FINANCE -
PERSONNEL APPEALS BOARD

REPORT NO. 62-79

1. Encumbrances

STATE EXAMINERS OF ELECTRICIANS

REPORT NO. 62-80

1. Cash Receipts
2. Suspense Account
3. Fees

DIVISION OF SAVINGS BANK LIFE INSURANCE

REPORT NO. 62-81

1. Board of Trustees
2. Medical Director's Account
3. General Insurance Guaranty Fund

DIVISION OF INDUSTRIAL ACCIDENTS

REPORT NO. 62-82

1. Board Members Salaries
2. Cash Receipts
3. Accounts Receivable
4. Distribution of Liquidated Assets of
Bankrupt Insurance Companies
5. Public Employees Compensation
6. Periodic Examinations of Compensation
Recipients
7. General Industrial Accident Fund
8. Veterans' Industrial Accident Fund
9. Office of Self Insurance
10. Annual Report

INDUSTRIAL ACCIDENT REHABILITATION BOARD

REPORT NO. 62-83

No Comments

STATE RECLAMATION BOARD

REPORT NO. 62-84

1. General
2. Appropriations

INSTITUTE FOR JUVENILE GUIDANCE

REPORT NO. 62-85

1. Materials and Supplies
2. Drugs and Medicine

NEW BEDFORD INSTITUTE OF TECHNOLOGY

REPORT NO. 62-86

1. Accounts Receivable
2. Tuition
3. Merger of New Bedford Institute of
Technology and Bradford Durfee College
of Technology
4. Bookstore
5. Scholarships

GOVERNMENT CENTER COMMISSION

REPORT NO. 62-87

1. Status of State Office Building
2. Consultants' Fees and Travel Expenses
Approved for Payment Without
Documentation
3. State-Owned Property Occupied Rent-Free by
Non-Profit Organization Which Owns
Property Tenanted by a Rent-Paying State
Agency
4. Engineering Services Performed Prior to
Contract Approval
5. Bid Deposits and Plans and Specifications
Deposits Cash Book Not Maintained
6. Credit Due Commission on Demolition Contract
7. New Chairman of Commission Waives State
Salary
8. Apparent Overcharge of Consultant's Travel
Expenses

BOARD OF REGISTRATION IN EMBALMING AND
FUNERAL DIRECTING

REPORT NO. 62-88

1. Examination Identification Cards and Examination Books

DEPARTMENT OF THE ATTORNEY GENERAL

REPORT NO. 62-89

1. Collections
2. Director, Division of Collections
3. Division of Public Charities
4. Standard Receipt Books - CB-23
5. Late Deposits of Filing Fees
6. Delinquent Accounts Referred to the Attorney General for Collection
7. Advance Money, 1961 Fiscal Year
8. Branch Office

WESTBOROUGH STATE HOSPITAL

REPORT NO. 62-90

1. Farm - Excessive Death Rate of Pigs
2. Materials and Supplies - Excessive Coal Inventory Adjustment

DIVISION OF INSURANCE

REPORT NO. 62-91

1. Agents' Original Licenses Pending
2. Accounts Receivable
3. Special License Insurance Return - Brokers
4. Board of Appeal on Fire Insurance Rates
5. Foreign Fraternal Benefit Societies
6. Receipt and Disbursements of Funds Not Recorded

DANVERS STATE HOSPITAL

REPORT NO. 62-92

1. General - Review of Cost Centers
2. Pharmacy
3. Operating Room
4. Maintenance Shops
5. Industrial Accident Cases
6. 1958 Advances Unaccounted For
7. Burrough's Sensimatic Accounting Machines
8. Patients' Funds
9. Patients' Funds - Funds of Patients Deceased, Discharged or Escaped

DEPARTMENT OF COMMERCE

REPORT NO. 62-93

1. Commissioner's Salary
2. Washington Office
3. Billboard Construction
4. Advertising Agencies
5. Federal Reimbursements for Administrative Costs

STATE LIBRARY

REPORT NO. 62-94

No Comments

LEMUEL SHATTUCK HOSPITAL

REPORT NO. 62-95

1. General
2. Accounts Receivable - Patients' Board
3. Suspense Accounts Receivable
4. Accounts Receivable - Aging
5. Meal Tickets
6. Moneys and Securities Bond
7. Accounts Receivable - Unpaid Industrial
Accident Board Accounts
8. Trust Funds
9. Pharmacy

SOLDIERS' HOME IN HOLYOKE

REPORT NO. 62-96

1. Federal Aid
2. Pharmacy

WATER RESOURCES COMMISSION

REPORT NO. 62-97

1. General
2. Blackberry River Watershed
3. SuAsCo Watershed Project Plan
4. Maintenance Appropriation

BOARD OF REGISTRATION IN OPTOMETRY

REPORT NO. 62-98

1. Pending Applications

METROPOLITAN STATE HOSPITAL

REPORT NO. 62-99

1. Payroll Bank Account
2. Industrial Accident Cases
3. Materials and Supplies
4. Farm
5. Patients' Funds
6. Canteen
7. Canteen Vending Machines
8. Federal Funds - Postgraduate Training
in Psychiatry

SUPERVISOR OF LOAN AGENCIES

REPORT NO. 62-100

1. Small Loans Regulatory Board
2. Employee Not on Payroll
3. Rental

BOARD OF DENTAL EXAMINERS

REPORT NO. 62-101

1. Licenses
2. Excess of Expenses Over Receipts

CONTRIBUTORY RETIREMENT APPEAL BOARD

REPORT NO. 62-102

No Comments

DEPARTMENT OF PUBLIC UTILITIES -
ADMINISTRATIVE DIVISION

REPORT NO. 62-103

1. Bad Checks Outstanding
2. Rents - Cambridge Property
3. Refund of Receipts Vouchers
4. Division of Railway and Bus Utilities

RUTLAND STATE SANATORIUM - SPECIAL CASH AUDIT

REPORT NO. 62-104S

1. Bond Fund

DEPARTMENT OF PUBLIC UTILITIES -
DIVISION OF INVESTIGATION OF SECURITIES

REPORT NO. 62-105

1. Bonded Employees

METROPOLITAN DISTRICT COMMISSION - PARKS

REPORT NO. 62-106

1. General
2. Unco-ordinated Recreation Facilities
Program of the Commonwealth
3. Bonding Employees at Recreation
Facilities
4. Metropolitan Boston Arts Center
5. Contracts
6. Contracts Not Accepted for More Than
One Year
7. Contract #1058 - Claim
8. Contract #1075 - Claim
9. Claim for Payment, Contract #1171, Storm
Damage Repairs to Dam and Causeway at
Pleasure Bay, South Boston
10. Contract #1189 - Construction of Swimming
Pool and Bathhouse, Stony Brook
Reservation
11. Contract #1235 - Constructing Police
Station, Middlesex Fells, Medford
12. Dilboy Field Stadium Trust Fund
13. Field Records
14. Field Office Trailers
15. Payroll Refunds Due from Employee

METROPOLITAN DISTRICT COMMISSION -
ADMINISTRATION DIVISION

REPORT NO. 62-107

1. General
2. Budget
3. Materials and Supplies and Other Physical
Property
4. Rent of Metropolitan District Commission
Building
5. Completion Dates of Contracts

METROPOLITAN DISTRICT COMMISSION -
ADMINISTRATION DIVISION (CONTINUED)

6. Consultant Contracts
7. Rents
8. Salaries
9. Accounts Receivable
10. Suspense Accounts Receivable
11. Damage to M. D. C. Property
12. Funds Due the M. D. C. for Land Takings

METROPOLITAN DISTRICT COMMISSION -
WATER DIVISION

REPORT NO. 62-108

1. General
2. Deficit Financing
3. Unnecessary Reservation of Funds
4. Improper Charges to the Accounts of the
Water Commission
5. Contracts
6. Contract #161
7. Contract #172
8. Contract #238 - Construction of Dam,
etc., Newton and Needham
9. Contract #254W - Furnishing and Laying
Water Pipes in Arlington
10. Contract #263W - Access Roadway and
Reinforced Concrete Foundation for
Tank, Lexington
11. Salary

METROPOLITAN DISTRICT COMMISSION -
SEWERAGE DIVISION

REPORT NO. 62-109

1. General
2. Merger of the Two Metropolitan Sewer
Districts
3. Contracts
4. Overruns - Contract 183-S
5. Claim - Contract 185-S

METROPOLITAN DISTRICT COMMISSION -
CONSTRUCTION DIVISION

REPORT NO. 62-110

1. Contracts
2. Police Items in Contracts
3. Contract Agreement Records
4. Contract #190 - Relief Tunnel and
Shaft "C" Boston, Chelsea and Winthrop
5. Contract #252 - Distribution Line from
Shaft 9A of the City Tunnel Extension,
Malden and Medford
6. Contract #284 - Construction of the
Wachusett - Marlborough Tunnel
7. Salaries

PUBLIC BEQUEST COMMISSION

REPORT NO. 62-111

1. Inactive Status of Fund

NEW ENGLAND INTERSTATE WATER POLLUTION
CONTROL COMMISSION

REPORT NO. 62-112

1. General

BRADFORD DURFEE COLLEGE OF TECHNOLOGY

REPORT NO. 62-113

1. Accounts Receivable
2. Merger of Bradford Durfee College of
Technology with the New Bedford
Institute of Technology
3. Frank S. Stevens Scholarship Fund
4. Scholarship Fund
5. Bookstore
6. Non-State Funds

STATE RACING COMMISSION

REPORT NO. 62-114

1. Temporary Licenses
2. Racing Association License Fees
3. Refund Due on Association License Fee
4. Unpaid Pari-Mutuel Tickets
5. Services of Non-Employees

STATE COLLEGE AT LOWELL

REPORT NO. 62-115

1. Student Activity Fund
2. Bond of Employee

STATE COLLEGE AT BOSTON

REPORT NO. 62-116

1. Excessive Tuition Charges
2. Award of Non-Competitive Contract
3. Student Activities Account
4. Overdue Accounts Receivable
5. Daily Time Records
6. Funds in Escrow for Students
7. Receiving Records
8. Cafeteria Concession
9. New Building

CLERK OF THE SUPREME JUDICIAL COURT

REPORT NO. 62-117

No Comments

BOARD OF EDUCATIONAL ASSISTANCE

REPORT NO. 62-118

1. Payments from Scholarship Appropriation

GRAFTON STATE HOSPITAL

REPORT NO. 62-119

1. Sales of Meal Tickets
2. Employees' Rooms - Excessive Number of Vacancies
3. Industrial Accident Cases
4. Deficiency Appropriation
5. Materials and Supplies Account
6. Materials and Supplies - Balances Out of Proportion to Needs
7. Unclaimed Valuables
8. Canteen - Service Pin Award Dinner

BOARD OF REGISTRATION OF DISPENSING OPTICIANS

REPORT NO. 62-120

1. Annual Report

FLOOD RELIEF BOARD

REPORT NO. 62-121

1. State Financing of Highway Flood Relief Funds
2. State Financing of August Flood Relief Funds
3. Federal Grant
4. Reimbursement Due from State Employees' Group Insurance Commission

DEPARTMENT OF PUBLIC HEALTH

REPORT NO. 62-122

1. Agreement with Red Cross
2. Cross Connections
3. New Sources of Income
4. Contracts
5. Trust Funds
6. 1961 Fiscal Year Liability Not Recorded on Books
7. Consultant Fees
8. Salaries

CUSHING HOSPITAL

REPORT NO. 62-123

1. Data on Patient Capacity Versus Patient Occupancy
2. Cushing Hospital Nursing Fund
3. Canteen - Vending Machines
4. Payroll Checks Not Endorsed
5. Patients' Savings Bank Books Not Verified
6. Sales of Fats and Grease
7. Sale of Garbage
8. Use of Gymnasium and Athletic Field by the Y. M. C. A.

TREASURER AND RECEIVER-GENERAL

REPORT NO. 62-124

1. Cash and Securities
2. Office Cash Counts
3. Active Bank Accounts

TREASURER AND RECEIVER GENERAL (CONTINUED)

4. Advance Payments to Persons on Retirement
5. Bank Deposits Not Reported
6. Forged Checks
7. Fund Securities Ledger
8. Securities
9. Registration of Trading Stamp Companies
10. Interest Charges - M.T.A. Borrowings
11. Annual Settlement Between Commonwealth
and Cities, Towns and Counties
12. Reserve Bank Deposits and Interest
13. Co-operative Bank Deposits and Interest
14. Federal Savings and Loan Associations
15. Interest Accrued and Unpaid
16. Overpayment on Salary Advances
17. Income Tax Fund
18. Corporation Tax Fund
19. Meals Tax Fund
20. Retirement Fund Deductions from
"Non-Employees"
21. Savings Bankbooks in Vault
22. Bonds and Checks on Hand
23. Pension and/or Payroll Checks Returned
on Account of Death
24. Sinking Fund Reserves and Boston and
Maine Railroad Bonds
25. Suspense Fund Balances
26. Contingent Liability - Housing Bonds
and Notes
27. Permanent Financing
28. Temporary Financing
29. World War II Bonus Division - Overpayments
30. Bank Reconciliations
31. Retirement and Pension Checks
32. Checks More Than One Year Old

BELECHERTOWN STATE SCHOOL

REPORT NO. 62-125

1. Delinquent Accounts Receivable
2. Payroll Bank Reconciliation
3. Interest on Savings Accounts
4. Canteen Deposits of Receipts
5. Canteen Disbursements
6. Quarters' Register
7. School Lunch Program
8. Reimbursement for Sewage Disposal
9. Canteen Fund
10. Pharmacy

PAROLE BOARD

REPORT NO. 62-126

1. Loans and Aid to Discharged Prisoners
2. Industrial Accident Case

BOARD OF REGISTRATION OF CERTIFIED PUBLIC
ACCOUNTANTS

REPORT NO. 62-127

No Comments

NORTH READING STATE SANATORIUM -
SPECIAL CASH AUDIT

REPORT NO. 62-128S

1. General

SCHOOL BUILDINGS ASSISTANCE COMMISSION

REPORT NO. 62-129

1. General
2. Financing
3. Reimbursements to Cities and Towns

BOARD OF PUBLICATION OF MASSACHUSETTS REPORTS

REPORT NO. 62-130

No Comments

BOSTON METROPOLITAN DISTRICT

REPORT NO. 62-131

1. General
2. Bond Issues
3. Receipts under Rapid Transit Bond
4. Bond and Note Account

COMMISSION ON INTERSTATE CO-OPERATION

REPORT NO. 62-132

1. Contribution to Council of State
Governments

SERGEANT-AT-ARMS

REPORT NO. 62-133

1. Special Advance Funds

DEPARTMENT OF PUBLIC WELFARE

REPORT NO. 62-134

1. Unrecorded Receipts - Division of Child
Guardianship
2. Federal Fund Accounts
3. Cash Book and Financial Reports
4. Advances to State Employees
5. Accounts Receivable
6. Division of Child Guardianship - Accounts
in Hands of Attorney General for
Collection
7. Reimbursement for Support of Children by
Individuals
8. Division of Child Guardianship - Funds of
Wards - Whereabouts Unknown
9. Lease Renewal - 5th Floor,
600 Washington Street
10. Other Rentals of Office Space
11. Child Welfare Services - Federal Grant
12. Old Age Assistance - State Share
13. Aid to Dependent Children - State Share

DEPARTMENT OF PUBLIC WELFARE (CONTINUED)

14. Assistance for Totally Disabled Persons
15. Medical Assistance for the Aged
16. Old Age Assistance, Aid to Dependent Children, Assistance for Totally Disabled Persons, Medical Assistance to the Aged - Payments to Cities and Towns
17. Reimbursement by the Federal Government - Civil Defense
18. Salaries

PAUL A. DEVER STATE SCHOOL

REPORT NO. 62-135

1. Drug Control
2. Industrial Accident Cases
3. Farm
4. Income from Vending Machines
5. Former Patients' Funds
6. Patients' Cash Balance
7. Patients on Community Placement
8. Non-State Funds

DEPARTMENT OF MENTAL HEALTH

REPORT NO. 62-136

1. Advance Money
2. Industrial Accident Cases
3. Verification Notices
4. Determination of Board Rates
5. Institution Accounts Receivable - Adjustments
6. Suspense Accounts Receivable
7. Cases with Attorney General
8. Comparison of Cash Collections Account of Patients' Board
9. Department Patients' Fund
10. Standard Receipt Books (CB23)
11. Services - Non-Employees

LEGISLATIVE RESEARCH COUNCIL AND BUREAU

REPORT NO. 62-137

1. General

BOARD OF REGISTRATION IN CHIROPODY

REPORT NO. 62-138

1. Excess of Expenditures over Receipts

DEPARTMENT OF PUBLIC UTILITIES -
DIVISION OF COMMERCIAL MOTOR VEHICLES

REPORT NO. 62-139

1. General

EMERGENCY FINANCE BOARD

REPORT NO. 62-140

1. General
2. Compensation

DEPARTMENT OF PUBLIC WORKS - HIGHWAYS DIVISION

REPORT NO. 62-141

1. Apparent Manipulation of Unit Prices
2. Excessive Unit Prices Established Without Bidding
3. Extensions of Completion Dates
4. Interest Paid Because of DPW Delays
5. Excessive Payments Resulting from Consultant Errors
6. Overpayments Recovered by Audit
7. Overpayment of Bond Premium Charges Recovered by Audit
8. Apparent Overpayment on Survey Party Contract
9. Overpayments to Design Consultants
10. Lump Sum Agreement
11. Tabulation of Right-of-Way Transactions
12. Charges Against Surety Companies
13. Referrals to Attorney General
14. Open Items
15. Loss of Federal Reimbursement
16. Field Office Trailers
17. Transits and Theodolites
18. Final Dispositions
19. Damages to Department Helicopter
20. Land Damage Cases and Allotments
21. Real Estate Review Board
22. Overtime Payrolls
23. Extra Work Orders
24. Rentals - Gasoline Service Stations and Restaurant Facilities
25. Construction Postponed
26. Road Test Project
27. Accounts Receivable
28. Cash on Hand
29. Unaccounted for Advance Money
30. First Bond Issue of \$100,000,000.00 for an Accelerated Highway Program
31. Second Bond Issue of \$100,000,000.00 for an Accelerated Highway Program
32. Third Bond Issue of \$200,000,000.00 for an Accelerated Highway Program
33. Fourth Bond Issue of \$150,000,000.00 for an Accelerated Highway Program
34. Fifth Bond Issue of \$ 00,000,000.00 for an Accelerated Highway Program
35. Federal Aid Apportionment

DEPARTMENT OF PUBLIC WORKS - DIVISION OF WATERWAYS

REPORT NO. 62-142

1. General
2. Mobile Field Offices - Trailers
3. Advances Unaccounted For
4. Checks on Hand at Date of Audit
5. Contributions Due Commonwealth
6. Accounts Receivable
7. Consultants

DEPARTMENT OF PUBLIC WORKS -
DIVISION OF WATERWAYS (CONTINUED)

8. Funds Reserved in Excess of Requirements
9. Payments on Fall River Line Pier Lease Agreement in Arrears
10. Bonded Personnel
11. Land Takings

DEPARTMENT OF PUBLIC WORKS -
DIVISION OF PUBLIC BEACHES

REPORT NO. 62-143

1. Assessments
2. Records

MASSACHUSETTS COMMISSION ON ATOMIC ENERGY

REPORT NO. 62-144

1. Commission Chairman
2. Rent

BOARD OF REGISTRATION IN VETERINARY MEDICINE

REPORT NO. 62-145

1. Practicing Veterinarians
2. Salary Overpayment

OBSCENE LITERATURE CONTROL COMMISSION

REPORT NO. 62-146

1. General

MASSACHUSETTS CORRECTIONAL INSTITUTION,
FRAMINGHAM

REPORT NO. 62-147

1. Consultants' Fees - Overpayment
2. 1961 Deficiencies
3. General - Cash Book Footings in Pencil
4. Payroll Checks Not Endorsed
5. Receipt Books Missing
6. Sale of Garbage
7. Consultants' Fees
8. Maintenance - Suspense Accounts Receivable
9. Industries Accounts Receivable
10. Industries - Obsolete Material
11. Industries - Order Book Not Properly Maintained
12. Industries - Employee Charged to Industries Payroll Working in Institution Treasurer's Office
13. Inmates - Day Work
14. Inmates' Bank Books, U. S. Savings Bond, Stamps, etc.
15. Canteen - Accounts Receivable
16. Canteen - Monthly Inventories Not Properly Reconciled

MASSACHUSETTS AERONAUTICS COMMISSION

REPORT NO. 62-148

1. Reimbursement to Cities and Towns for
Airport Construction Projects
2. Income

STATE COLLEGE AT WORCESTER

REPORT NO. 62-149

1. Income from Cafeteria
2. Income from Vending Machines
3. Student Funds
4. Refunds of Students' Activity Fees
5. National Defense Student Loan Fund

BOARD OF REGISTRATION OF ARCHITECTS

REPORT NO. 62-150

No Comments

MEDFIELD STATE HOSPITAL

REPORT NO. 62-151

1. Sales of Meal Tickets
2. Canteen Benefits
3. Renovation to Research Building Fund

METROPOLITAN TRANSIT AUTHORITY

REPORT NO. 62-152

1. Audit
2. Deficit - 1961
3. Deficit - 1962
4. Revenue
5. Line Changes
6. Passenger Load
7. Control Over MTA
8. Rapid Transit Extensions
9. Highland Branch
10. Weekly Payroll
11. Executive Payroll
12. Salary Contracts
13. Consultants
14. Office Rental
15. New Office Building
16. Funded Debt
17. Acquisition of Rapid Transit Cars
18. Depreciation
19. Insurance
20. Power
21. Newsstands and Vending Machine Contracts
22. Purchases of Oil
23. Snow Removal Equipment
24. Payment of Old Bill
25. Lease of Newton Centre Station Building
26. Prior Advertising Concessions
27. Advertising Equipment
28. Outdoor Advertising
29. Subway Alterations
30. Costs of Arbitration
31. Appointment of MTA Arbitrator

METROPOLITAN TRANSIT AUTHORITY (CONTINUED)

32. Advisory Board Expense
33. Restaurant Charges
34. Gasoline and Diesel Taxes
35. Special Bus Service
36. Canceled Accounts
37. Passenger Automobiles
38. Electrical Equipment
39. Advertising, Public Relations and Publicity
40. Sales of Property
41. Proposed Sale of Real Estate
42. Reimbursements from Commonwealth of
Massachusetts

MASSACHUSETTS BOARD OF REGIONAL COMMUNITY COLLEGES

REPORT NO. 62-153

1. General
2. Member of Board
3. Massachusetts Bay Regional Community College
4. Bonded Personnel

CIVIL DEFENSE AGENCY

REPORT NO. 62-154

1. Civil Defense Headquarters and Control
Center
2. Consultants
3. State Employees Loaned from Other Departments
4. Inventory of Materials, Supplies and
Equipment
5. Civil Defense Agency - Cities and Towns
Trust Funds
6. Civil Defense Agency - Matching Funds
7. Matching Funds
8. Civil Defense Agency - Matching Funds
9. Miscellaneous Trust Funds - Other
10. Pauline Fenno Trust Fund - Account No. 6477-01 -
Training
11. Refund Checks on Hand
12. Personnel Not Bonded
13. Survival Planning Project, Phase I -
Subcontract - Account No. 4134-02
14. Survival Plan - Phase II
15. Technical Operations - Phase III - Account
No. 4134-05

HEALTH, WELFARE AND RETIREMENT TRUST FUNDS BOARD

REPORT NO. 62-155

1. Banks
2. Appropriations and Encumbrances
3. Springfield Office
4. Refunds

LYMAN SCHOOL FOR BOYS

REPORT NO. 62-156

1. Income Not Recorded and Deposited Promptly
2. Use of Superintendent's Signature Stamp

LYMAN SCHOOL FOR BOYS (CONTINUED)

3. Industrial Accident Cases
4. Payroll Account - Checks Not Endorsed by Employees
5. Discontinuance of Sales Slips
6. Scrap on Hand
7. Miscellaneous Income
8. Materials and Supplies - Overstatement of Issues and Understatement of Balance
9. Farm - Excessive Spoilage on Vegetables
10. Reclassification of Account Titles
11. Equipment on Hand Not Being Used
12. Lyman Association Fund

BOARD OF REGISTRATION OF SANITARIANS

REPORT NO. 62-157

1. Pending Applications

MASSACHUSETTS CORRECTIONAL INSTITUTION, BRIDGEWATER

REPORT NO. 62-158

1. Drug Control
2. Payroll Bank Account
3. Accounts Receivable
4. Checking Account Balances
5. Inmates ' Personal and Savings Funds Accounts
6. Inmates' Bankbooks
7. Canteen Inventory

TRANSIT MUTUAL INSURANCE COMPANY

REPORT NO. 62-159

1. Investments
2. Rent
3. Surpluses and Dividends Declared
4. Liquidation of the Transit Mutual Insurance Company

DIVISION OF YOUTH SERVICE

REPORT NO. 62-160

1. Income - Male and Female Wards Trust Fund
2. Employees Not on Payroll
3. Bonding of Employees
4. Current Year Refund
5. Board and Allowance Advance
6. Reimbursement for Support of Children
7. Benefits for Wards

RECEPTION AND DETENTION FACILITIES FOR BOYS

REPORT NO. 62-161

1. General Ledger and Financial Reports
2. Materials and Supplies
3. Bond Fund
4. Payroll Payments - Person Not at Facility

RECEPTION AND DETENTION FACILITIES FOR GIRLS

REPORT NO. 62-162

1. Bookkeeping Records
2. Materials and Supplies
3. Bond Fund
4. Discounts Not Taken
5. Payroll Payments - Person Not at Facility

BUREAU OF ACCOUNTS

REPORT NO. 62-163

1. Assessments for 1961 Calendar Year
2. Certification of Notes Receipts - Duplicate Payments
3. Unused Postage on Hand
4. Materials and Supplies Account
5. Materials and Supplies

BOARD OF REGISTRATION OF BARBERS

REPORT NO. 62-164

1. Reconciliation of Income

STATE COLLEGE AT WESTFIELD

REPORT NO. 62-165

1. Canteen
2. National Defense Student Loan Fund
3. Funds Transferred to State Treasurer
4. Check Books Used by College

RECEPTION AND DETENTION CENTER - HAMPDEN COUNTY

REPORT NO. 62-166

1. Personal Services
2. Inmates' Fund

BOARD OF BAR EXAMINERS

REPORT NO. 62-167

No Comments

WALTER E. FERNALD STATE SCHOOL

REPORT NO. 62-168

1. Bakery
2. Canteen Ledger
3. 1960 Farm Report
4. 1961 Farm Report
5. Meal Ticket Returns from the Templeton Colony
6. Payroll Checks
7. Pharmacy
8. Deceased and Discharged Patients' Funds
9. Accounts Receivable
10. Industrial Accidents
11. Ella Sack Platz Fund

MASSACHUSETTS CORRECTIONAL INSTITUTION, CONCORD

REPORT NO. 62-169

1. Industrial Accident Cases
2. Consultants' Fees
3. Farm Decreases

MASSACHUSETTS CORRECTIONAL INSTITUTION,
CONCORD (CONTINUED)

4. Financial Reports - Maintenance
5. Industries - Furniture Department
6. Industries Stock Ledgers - Old Balances
7. Inmates' Fund - Unrecorded Cash on Hand
8. Inmates' Bank Books
9. Inmates' Funds - Charge Slips Not
Approved
10. Vending Machines

RESIDENTIAL TREATMENT UNIT AT OAKDALE

REPORT NO. 62-170

1. Consultants' Register
2. Bonded Employees
3. Employee on Payroll Working Elsewhere

STEPHEN L. FRENCH YOUTH FORESTRY CAMP, BREWSTER

REPORT NO. 62-171

No Comments

DETENTION CENTER - WORCESTER COUNTY

REPORT NO. 62-172

1. Meal Tickets
2. Inmates' Fund Accounts

BOARD OF REGISTRATION IN MEDICINE

REPORT NO. 62-173

1. Temporary Certificate of Registration
2. Minutes of Board's Meetings
3. Changing the Wording of Certificate
Without Authorization

MASSACHUSETTS CORRECTIONAL INSTITUTION, NORFOLK

REPORT NO. 62-174

1. Inmates' Wages
2. Canteen Funds - Benefit Payments
3. Industries
4. Inmates' - Per Capita Cost
5. Maintenance Appropriation
6. Industries - Suspense Accounts Receivable
7. Industries - Accounts Receivable Over One
Year Old
8. Purchase of Bench Legs from Industries
9. Inmates' Stores Account Cash Book
10. Consultants
11. Industries - Goods Sold Below Cost
12. Gratuities to Inmates Upon Release
13. Inmates' Petty Cash Fund
14. Institution Income
15. Industries - Credit Memorandum
16. Pharmacy

NANTUCKET STEAMSHIP AUTHORITY

REPORT NO. 62-175

1. Results of 1961 Operations
2. Competition
3. Service Changes
4. Budget for the 1962 Year
5. Funded Debt
6. Payrolls
7. Segregated Funds - Expenditures
8. New Bedford Terminal
9. Station Audits
10. License Grant
11. Bond Issues
12. Contract Awards and Purchases
13. Reserve for Depreciation - Buildings and Structures
14. Legal Suit

BOARD OF REGISTRATION OF PROFESSIONAL ENGINEERS
AND OF LAND SURVEYORS

REPORT NO. 62-176

1. Professional Engineers and Land Surveyors Certificates
2. Applications Received
3. Minutes of Meetings
4. Certificates of Registration - Forms
5. Certificates Ready for Engrossing
6. Bad Checks
7. Renewal Certificates

INDUSTRIAL SCHOOL FOR GIRLS

REPORT NO. 62-177

1. Materials and Supplies
2. Materials and Supplies - Excessive Balances
3. Materials and Supplies - Home Manufactured Accounts Not Maintained
4. Industrial Accident Cases

RUTLAND STATE SANATORIUM

REPORT NO. 62-178

1. Accounts Receivable - Board of Patients
2. Verification of Accounts Receivable
3. High Net Weekly Per Capita Cost
4. Old Undetermined Cases
5. Accounts Receivable - Overcharges
6. Vending Machines

MONSON STATE HOSPITAL

REPORT NO. 62-179

1. Accounts Receivable
2. Evaluation of Drugs
3. Use of State Funds to Cash Checks
4. Miscellaneous Sales
5. Industrial Accident Refunds
6. Transfers Within Maintenance Appropriation
7. Physical Property Inventories

MONSON STATE HOSPITAL (CONTINUED)

8. Unpaid Checks
9. Personnel
10. Materials and Supplies
11. Pharmacy
12. Patient - Trainee Program
13. Patients' Accounts
14. Patients' Accounts - Funds of Deceased
and Discharged Patients
15. Unclaimed Patients' Valuables
16. Canteen Inventory Overage
17. Canteen Cash Overages
18. Canteen Bond Premium
19. Canteen Inventories
20. Canteen Fund - General Ledger
21. Trust Fund Expenditures
22. Swimming Pool Fund

BOARD OF REGISTRATION OF REAL ESTATE BROKERS
AND SALESMEN

REPORT NO. 62-180

1. Minutes of Board Meetings
2. Cash Receipts
3. Accounts Payable
4. Travel Advances
5. Certified Statements
6. Bonded Employees
7. Duplicate Payments
8. Brokers' Certificates
9. Income
10. Examinations

BOARD OF REGISTRATION OF ELECTROLOGISTS

REPORT NO. 62-181

No Comments

MASSACHUSETTS CORRECTIONAL INSTITUTION, WALPOLE

REPORT NO. 62-182

1. Inmates' Wages
2. Special Appropriation
3. Inmates' Per Capita Cost
4. Industries
5. Industry Sales of Registration Plates
6. Canteen Funds - Benefit Payments
7. Drugs

SPORT PARACHUTING COMMISSION

REPORT NO. 62-183

1. Status of Appropriations
2. Function of the Commission

CAPE COD COMMUNITY COLLEGE

REPORT NO. 62-184

1. Accounting Records
2. General Ledger
3. Bonded Employees

BOARD OF REGISTRATION IN NURSING

REPORT NO. 62-185

1. Renewal Certificates
2. Minutes
3. Cash Books

ALCOHOLIC BEVERAGES CONTROL COMMISSION

REPORT NO. 62-186

1. Advance Money
2. Salary Advances
3. Pending Items

PONDVILLE HOSPITAL

REPORT NO. 62-187

1. Accounts Receivable - Private
2. Accounts Receivable - Cities and Towns
3. Accounts Receivable - Suspense
4. Disposition of Check on Hand
5. Cancer Research Project
6. Canteen
7. Drugs and Surgical Instruments

TEACHERS' RETIREMENT BOARD

REPORT NO. 62-188

1. Receipts from Cities, Towns and School Districts
2. Records - Microfilm
3. Interest Earnings on Investments
4. Reimbursements to Cities and Towns

MASSACHUSETTS MARITIME ACADEMY

REPORT NO. 62-189

1. Minutes of Meetings
2. Accounts Receivable Ledger
3. Clothing Account
4. Wood Memorial Prize Fund
5. Social Funds
6. Trust Funds
7. Non-State Funds

MASSACHUSETTS BAY COMMUNITY COLLEGE

REPORT NO. 62-190

1. Robberies
2. Books of Account
3. Misapplication of Income
4. Security of Cash
5. Accounts Receivable
6. Checking Account Overage
7. Lease of College Building
8. Lease of Cafeteria
9. Book Store and Student Activity Fund
10. Capital Outlay - Renovation of School Building

BERKSHIRE COMMUNITY COLLEGE

REPORT NO. 62-191

1. Financial Records
2. Accounts Receivable
3. Book Store and Cafeteria
4. Canteen Receipts
5. Receipts
6. Accumulation of Receipts

GARDNER STATE HOSPITAL - SPECIAL CASH AUDIT

REPORT NO. 62-192S

1. Patients' Fund

GREYLOCK RESERVATION COMMISSION

REPORT NO. 62-193

1. Maintenance of War Memorial
2. Maintenance of Greylock State
Reservation

MOUNT GREYLOCK TRAMWAY AUTHORITY

REPORT NO. 62-194

1. General History
2. Pending Litigation
3. Contingent Liabilities
4. Application for Federal Grant
5. Advances by the Commonwealth
6. Expenditures

STATE COLLEGE AT NORTH ADAMS

REPORT NO. 62-195

1. Extension Fees - Department of
Education
2. Sale of Surplus Property
3. Consultant Fees

UNIVERSITY OF MASSACHUSETTS BUILDING AUTHORITY

REPORT NO. 62-196

1. Predecessor Organization
2. General
3. First Project
4. Second Project
5. Third Project
6. Records and Documents

DIVISION OF THE BLIND

REPORT NO. 62-197

1. Trust Fund - Investments
2. Cambridge Industries - Inventories
3. Woolson House - Inventories
4. Federal Participation - General
Administration

WRENTHAM STATE SCHOOL

REPORT NO. 62-198

1. Pharmacy
2. Canteen - Assistant Treasurer Not
Bonded

WRENTHAM STATE SCHOOL (CONTINUED)

3. Farm Records - Herd Records Not Posted
4. Farm Loss - 1961 Farm Year
5. Special Gift Fund
6. Wrentham Research Foundation, Inc.
7. Porch Enclosure - "D" Building
8. Patients' Funds - Control Accounts for
Patients' Savings Accounts and
Co-operative Bank Shares
9. Patients on Parole
10. Patients on Parole Savings Accounts
11. Patients' Funds - Disposition of
Unclaimed Funds

DEPARTMENT OF NATURAL RESOURCES

REPORT NO. 62-199

1. State Recreation Areas Fund Assessments
2. Other Assessments
3. Lake Quinsigamond - Development of a
State Park Adjacent to
4. Acquisition of Land for Recreational
Facilities
5. Federal Nursery Development and Stock
Production Program
6. Suspense Accounts Receivable
7. Robinson State Park Fund
8. Liquidated Damages
9. Bureau of Recreation - Contracts with
Consultants
10. Contracts
11. Bid and Sepcfication Deposits
12. Transfer of Special Appropriation
Balances
13. Sale of Surplus Barn
14. Shellfish Purification Plants
15. Land Purchases
16. Recreation Tickets
17. Salaries

FOXBOROUGH STATE HOSPITAL

REPORT NO. 62-200

1. New Highway Construction
2. Electrical Work in the Operating Room

MASSACHUSETTS CORRECTIONAL INSTITUTION, MONROE

REPORT NO. 62-201

1. Reconciliation of Canteen Inventory

WESTFIELD STATE SANATORIUM

REPORT NO. 62-202

1. Accounts Receivable - Suspense Accounts
2. Accounts Receivable - Active Accounts
3. Classification of Accounts Receivable
4. Materials and Supplies
5. Pharmacy

WESTFIELD STATE SANATORIUM (CONTINUED)

6. Reimbursement for Meals
7. Financial Report
8. Patients' Funds
9. Appointment of Superintendent
10. Out-Patient Section
11. Quarters Register

STATE COLLEGE AT FRAMINGHAM

REPORT NO. 62-203

1. Materials and Supplies
2. Lost Sales Book
3. Difference in Funds Transferred to
State Treasurer and Comptroller's
Statement of Receipts

STATE COLLEGE AT FITCHBURG

REPORT NO. 62-204

1. Transient Board, Dinners, etc.
2. Materials and Supplies - Overages
and Shortages
3. Cafeteria Contract
4. Luncheonette Facilities in Recreation
Room
5. Commissions on Vending Machines Not
Credited to College Income

INDUSTRIAL SCHOOL FOR BOYS

REPORT NO. 62-205

1. Variances Between Weights and Items
Per Receiving Records and Those
Paid For on Invoices
2. Disposition of Inmates' Funds
3. Sale of Shaker Building

MASSACHUSETTS HOSPITAL SCHOOL

REPORT NO. 62-206

1. Suspense Accounts Receivable
2. Per Capita Cost
3. Pharmacy

BOARD OF REGISTRATION OF HAIRDRESSERS

REPORT NO. 62-207

1. Payroll

DIVISION OF REGISTRATION

REPORT NO. 62-208

1. Machine Control Section
2. Salary Overpayment

DEPARTMENT OF CORPORATIONS AND TAXATION

REPORT NO. 62-209

1. New Lease
2. General
3. Assessment of Business Corporation Taxes

DEPARTMENT OF CORPORATIONS AND TAXATION
(CONTINUED)

4. Tax Collection Warrants
5. Industrial Accident Reimbursements
6. Rental of Business Equipment
7. Certificate of Condition
8. Reimbursements to Cities and Towns for
Loss of Taxes on Land Used for Certain
Public Institutions and Public Purposes
9. Motor Vehicle Excise Tax
10. Occupation of New Quarters

BOARD OF STATE EXAMINERS OF PLUMBERS

REPORT NO. 62-210

1. Minutes of Meetings
2. Returning Checks with Renewal
Applications

DIVISION OF CIVIL SERVICE

REPORT NO. 62-211

1. Bonded Employees

DEPARTMENT OF PUBLIC SAFETY

REPORT NO. 62-212

1. Security of Cash
2. Salaries
3. Accounting for Licenses and Renewals
4. Accounts Receivable
5. Lease of State-Owned Land
6. Industrial Accident Refund
7. State Police at Logan Airport

MASSACHUSETTS COLLEGE OF ART

REPORT NO. 62-213

1. State Aid
2. Rebecca R. Joslin Scholarship Fund
3. National Defense Education - Student
Loan Fund
4. Student Activities
5. Art School Associates, Inc.
6. Cafeteria Concession
7. Services - Non-Employees
8. Key Fund

DIVISION OF EMPLOYMENT SECURITY

REPORT NO. 62-214

1. Acquisition of Land and Buildings
2. Reimbursements of Benefits and
Administrative Costs
3. Branch Offices Issuing Benefit Checks
4. Blank Checks Theft
5. Attendance Records
6. Maintenance Expenses
7. Relation of Employer Contributions to
Benefit Payments
8. Restaurant Operation
9. Lease of Building

STATE COLLEGE AT SALEM

REPORT NO. 62-215

1. Special Appropriation
2. National Science Foundation Grant
3. Dr. Walter Parker Beckwith Scholarship Fund
4. National Defense Education Student Loan Fund - Federal
5. Co-operative Association
6. Towel Fee Account
7. Women's Athletic Association Fund
8. Men's Athletic Association Fund
9. State Aid
10. Capital Outlay
11. Bookstore
12. Scholarship Fund
13. Personnel Bond
14. Restaurant

STATE BOARD OF RETIREMENT

REPORT NO. 62-216

1. General
2. Status of General Ledger and Subsidiary Ledgers
3. Military Service Credit Fund
4. Annuity Reserve Deficiency Due from Commonwealth
5. Annual Statement to Members of the State Retirement System
6. Annual Financial Statement for Year Ended December 31, 1961
7. Pension Appropriation Account Omitted from the Board's Budgetary Control Register
8. Overpayment and Underpayments of Accident Disability Pensions

NORTHERN ESSEX COMMUNITY COLLEGE

REPORT NO. 62-217

1. Depositing of Checks Made Out to Commonwealth of Massachusetts
2. Delay in Deposit of Some Receipts
3. General Ledger
4. Accounts Receivable
5. Absence of Time Records
6. Bookstore Accounts Bank Balance Exceeds Cash Book Balance
7. Bookstore Accounts Accounting for the Receipt of Cash
8. Student Activities Fund Disbursements for Account of Commonwealth
9. Director's Scholarship Fund and Director's Discretionary Fund

MASSACHUSETTS CORRECTIONAL INSTITUTION,
PLYMOUTH

REPORT NO. 62-218

1. Inmates' Loan Fund
2. Chapel Fund

WRENTHAM RESEARCH FOUNDATION, INC.

REPORT NO 62-219

No Comment

HOUSING AUTHORITY AUDITS

CHELSEA HOUSING AUTHORITY

REPORT NO. 62-H-1

1. Revolving Fund
 - a) Adequacy of Advances
2. Project 200-C
 - a) Commonwealth Contributions
 - b) Security Deposits
 - c) Project Visit
3. Project 667-1
 - a) Status

CAMBRIDGE HOUSING AUTHORITY

REPORT NO. 62-H-2

1. Project 200-C
 - a) Commonwealth Contributions
 - b) Comparison of Tenants' Accounts Receivable
 - c) Investments
 - d) Prepaid Insurance
 - e) Consolidation of Accounts
 - f) Bank Reconciliations - Outstanding Checks
 - g) Contra Accounts re Contracts
 - h) New Lease for Office Space
2. General
 - a) Housing for the Elderly
 - b) Project Visits

SOMERVILLE HOUSING AUTHORITY

REPORT NO. 62-H-3

1. Project 200-C
 - a) Commonwealth Contributions
 - b) Tenants' Accounts Receivable
 - c) Project Improvement Reserve Account
 - d) Prepaid Insurance Account
2. Project 667-1
 - a) Management Status
 - b) Development Cost
3. General
 - a) Executive Director
 - b) Project Visit

TAUNTON HOUSING AUTHORITY

REPORT NO. 62-H-4

1. Project 200-C
 - a) Debt Service Payment
 - b) Commonwealth Contributions
 - c) Payment in Lieu of Taxes
 - d) Payroll-Maintenance Personnel
 - e) Project Visit
2. Housing for the Elderly
 - a) General

WORCESTER HOUSING AUTHORITY

REPORT NO. 62-H-5

1. Chapter 200 Projects
 - a) Commonwealth Contributions
2. Project 200-2
 - a) Tenants' Accounts Receivable
3. Project 667-1
 - a) Commonwealth Contributions
 - b) Temporary Financing
 - c) Disaster Fund - Project 200-2
4. General
 - a) Changes in the Management Program
 - b) Project Visits

REVERE HOUSING AUTHORITY

REPORT NO. 62-H-6

1. Revolving Fund
 - a) Lack of Detail on Vouchers and
in Cash Book
2. Project 200-1
 - a) Commonwealth Contributions
 - b) Sale of Land
 - c) Accounts Payable - Development
 - d) Project Visit
3. Project 667-1
 - a) Commonwealth Contributions
 - b) Project Visit
4. Project 667-2
 - a) Award of Construction Contract

MALDEN HOUSING AUTHORITY

REPORT NO. 62-H-7

1. Revolving Fund
 - a) Accounts Receivable
2. Temporary Construction Project
 - a) Operations
3. Chapter 200 Projects
 - a) Debt Service Payment
 - b) Commonwealth Contributions
 - c) Financial Condition of Project
 - d) Operating Reserves
 - e) Tenants' Security Deposits
 - f) Income Limits
4. Chapter 667 Projects
 - a) Commonwealth Contributions
5. Project 667-2
 - a) Financial Statements
6. Project 667-3
 - a) Current Status
7. General
 - a) Executive Director
 - b) Receipts and Deposits
 - c) Project Visit

MATTAPOISETT HOUSING AUTHORITY

REPORT NO. 62-H-8

1. Project 200-1
 - a) Debt Service Payment
 - b) Commonwealth Contributions
 - c) Operating Reserve
 - d) Compensation to Board Members
 - e) Contract Award
 - f) Project Visit
2. Housing for the Elderly
 - a) Current Status

ATTLEBORO HOUSING AUTHORITY

REPORT NO. 62-H-9

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Repairs Maintenance and Replacements
 - c) Tenants' Accounts Receivable
 - d) Balances in Savings Accounts
 - e) Appointment of a Board Member
 - f) Project Visit
2. Project 667-1
 - a) Bids of General Contractors
 - b) Contract for Financial Assistance

NORTH ATTLEBOROUGH HOUSING AUTHORITY

REPORT NO. 62-H-10

1. Project 200-1
 - a) Debt Service Payment
 - b) Commonwealth Contribution
 - c) Utility Charges
 - d) Certificate of Completion
 - e) Operating Reserve Charges
 - f) Project Visit
2. Housing for the Elderly
 - a) Current Status

BROOKLINE HOUSING AUTHORITY

REPORT NO. 62-H-11

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Income on Investments
 - c) Over-income Tenants
2. Project 667-1
 - a) Management Status
 - b) Tenants' Accounts Receivable
 - c) Cash Balance
3. General
 - a) Payment of Joint Expenses -
Revolving Fund
 - b) Visit to the Projects

LYNN HOUSING AUTHORITY

REPORT NO. 62-H-12

1. Temporary Construction Project
 - a) Final Closing of Accounts
2. Project 200-C
 - a) Debt Service Payment
 - b) Commonwealth Contributions
 - c) Delinquent Rents
 - d) Tenants' Accounts Receivable Control Account
 - e) Security Deposits
 - f) Operating Reserve Charges
 - g) Prepaid Insurance Account
 - h) Accounts Receivable - Contingency (Shortage)
 - i) Accounts Receivable - Flood Damage
 - j) Defective Waterproofing
3. Project 667-1
 - a) Debt Service Payment
 - b) Commonwealth Contribution
 - c) Tenants' Accounts Receivable Control Account
4. Project 667-2
 - a) Initial Operating Period
 - b) Operating Statements
 - c) Tenants' Accounts Receivable
5. Project 667-3
 - a) Current Status
 - b) Development Costs
6. General
 - a) Accounting
 - b) Project Visits

EVERETT HOUSING AUTHORITY

REPORT NO. 62-H-13

1. Project 200-C
 - a) Commonwealth Contribution
 - b) Security Deposits
2. Project 667-1 and 667-1A
 - a) Books of Records
 - b) Status of Housing for the Elderly
 - c) Contract Retention
 - d) Dispute Over Change Order #2, Project 667-1A
3. General
 - a) Project Visits

WATERTOWN HOUSING AUTHORITY

REPORT NO. 62-H-14

1. Project 200-3C
 - a) Commonwealth Contributions
 - b) Over-Income Tenants
 - c) Accounts Receivable
 - d) Interest on Savings Accounts
 - e) Operating Reserve Account
 - f) Recording and Deposit of Cash Collections

WATERTOWN HOUSING AUTHORITY (CONTINUED)

2. Project 667-1
 - a) Status of Project
 - b) Forfeiture of Sub-bidder's Deposit
 - c) Deposit of Rental Collections
 - d) Accounts Payable
3. General
 - a) Project Visits

FITCHBURG HOUSING AUTHORITY

REPORT NO. 62-H-15

1. Project 200-1
 - a) Commonwealth Contributions
2. Project 667-1
 - a) Commonwealth Contribution
 - b) Financing
3. Project 667-2
 - a) Contract for Financial Assistance
 - b) Temporary Financing
 - c) Status of Project 667-2
4. General
 - a) Savings Account - Insurance
 - b) Exterior Painting Bids
 - c) Revolving Fund
 - d) Rental and Damage Insurance Recovery
 - e) Project Visit

ARLINGTON HOUSING AUTHORITY

REPORT NO. 62-H-16

1. Project 200-C
 - a) Commonwealth Contributions
2. Project 667-1
 - a) Number of Units Increased to 72
 - b) Contracts not Awarded to Low Bidders
 - c) Occupancy
 - d) Final Development Cost
 - e) Administration Fund Agreement
3. General
 - a) Project Visit

MEDFORD HOUSING AUTHORITY

REPORT NO. 62-H-17

1. Appropriated Fund
2. Project 200-1
 - a) Commonwealth Contributions
 - b) Charges to Operating Reserve
 - c) Payment of Painting Contract Claim
 - d) Unit Vacancies
 - e) Project Visit
3. Project 667-1
 - a) Current Status of Project

WALTHAM HOUSING AUTHORITY

REPORT NO. 62-H-18

1. Project 200-C
 - a) Commonwealth Contribution
 - b) Temporary Financing - Section 200-3
 - c) Project Visit
2. Project 667-1
 - a) Commonwealth Contributions
 - b) Temporary Financing
 - c) Project Visit
3. Project 667-2
 - a) Commonwealth Contribution
 - b) Temporary Financing
 - c) Project Visit
4. Project 667-3
 - a) Financing
 - b) Contract for Financial Assistance
 - c) Development Status
5. General
 - a) Uninsured Deposits in Certain Savings Accounts

CLINTON HOUSING AUTHORITY

REPORT NO. 62-H-19

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Tenants' Accounts Receivable
 - c) Examination of Tenants' Income
 - d) Heating Service Contract
 - e) Operating Reserve Balance Over Maximum
 - f) Missing Project Equipment
2. Project 667-1
 - a) Status of Housing for the Elderly
 - b) Financing
 - c) Change Order #1
3. Project 667-2
 - a) Contract for Financial Assistance
 - b) Financing
 - c) Contract Awards
4. General
 - a) Charges to Repairs, Maintenance and Replacement Account for Extraordinary Costs
 - b) Contract for Services
 - c) Project Visits

NORTHAMPTON HOUSING AUTHORITY

REPORT NO. 62-H-20

1. Project 200-1
 - a) Debt Service Payment
 - b) Commonwealth Contributions
 - c) Collection Losses
 - d) Project Visit
 - e) Fire Insurance Coverage
2. Housing for the Elderly
 - a) Current Status
- General
 - a) Executive Director's Position

FALL RIVER HOUSING AUTHORITY

REPORT NO. 62-H-21

1. Project 200-C
 - a) Debt Service Payment
 - b) Commonwealth Contributions
 - c) Relocation of Buildings Because
of New Highway
 - d) Cash in Bank
 - e) Project Visit
2. Housing for the Elderly
 - a) Current Status

STONEHAM HOUSING AUTHORITY

REPORT NO. 62-H-22

1. Project 200-C
 - a) Commonwealth Contribution
 - b) Final Payment for Installation of
Aluminum Doors
 - c) Sale of Land - Section 200-C-1
 - d) Retirement of Bonds -
Section 200-C-2
 - e) Increase in Tenants' Accounts
Receivable
2. Project 667-1
 - a) Commonwealth Contributions
3. General
 - a) Project Visits

WOBURN HOUSING AUTHORITY

REPORT NO. 62-H-23

1. Project 200-C
 - a) Commonwealth Contributions
 - b) Tenants' Accounts Receivable
 - c) Security Deposits
 - d) Operating Reserve Charges
 - e) Accounts Payable Development
 - f) Savings Bank Interest
 - g) Income Limits
 - h) Project Visits
2. Project 667-1
 - a) Current Status

STATE HOUSING BOARD

REPORT NO. 62-H-24

1. Responsibility of the State Housing Board
2. State-aided Urban and Industrial Renewal
Program
3. Chapter 200 Projects - Bonds and Notes
Issued and Outstanding
4. Chapter 200 Projects - Subsidy Payments
5. Housing Authority Bonds Sinking Fund
6. Chapter 372 - Liquidation
7. Temporary Housing for Veterans
8. Chapter 667 Projects - Subsidy Payments
9. Chapter 667 Projects - Status of Program
10. Project 667 - Change Orders
11. Insurance Coverage on State-aided Housing
Projects
12. Salary of Chairman

GARDNER HOUSING AUTHORITY

REPORT NO. 62-H-25

1. Chapter 200 Projects
 - a) Commonwealth Contributions
 - b) Tenants' Accounts Receivable
 - c) Project Visits
2. Project 200-2
 - a) Excessive Balance in Operating Reserve Account
3. Housing for the Elderly
 - a) Current Status

LEOMINSTER HOUSING AUTHORITY

REPORT NO. 62-H-26

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Tenants' Accounts Receivable
 - c) Excess Balance in Savings Account
2. Project 667-1
 - a) Temporary Financing
 - b) Low Interest Bearing Savings Account
3. General
 - a) Project Visit
 - b) Housing for the Elderly

DEDHAM HOUSING AUTHORITY

REPORT NO. 62-H-27

1. Project 200-C
 - a) Commonwealth Contributions
 - b) Completion of Painting Contract
 - c) Security Deposits
 - d) Savings Account Investments
 - e) Operating Reserve Charges
2. Project 667-1
 - a) Current Status
 - b) Community-Office Building
3. General
 - a) Fire and Extended Coverage Insurance
 - b) Project Visits

BEVERLY HOUSING AUTHORITY

REPORT NO. 62-H-28

1. Project 200-C
 - a) Commonwealth Contributions
2. Project 667-3
 - a) Occupancy
 - b) Excessive Charges for Electric Current
3. Project 667-C
 - a) Commonwealth Contributions
 - b) Consolidation of Projects for the Elderly
 - c) Administration Fund Agreement
4. General
 - a) Investments
 - b) Visit to the Projects

NATICK HOUSING AUTHORITY

REPORT NO. 62-H-29

1. Project 200-1
 - a) Commonwealth Contribution
 - b) Management Program
 - c) Security Deposits
 - d) Savings Accounts - Insurance
 - e) Compensation to Authority Members
 - f) Project Visit
2. Project 667-1
 - a) Completion Date
 - b) Issuance of Fourth Series Notes
 - c) Contract for Financial Assistance
 - d) Land Taking
 - e) Project Visit
3. Project 667-2
 - a) Project 667-2 - Proposed
4. General
 - a) Tenants' Leases

PEABODY HOUSING AUTHORITY

REPORT NO. 62-H-30

1. Project 200-C
 - a) Commonwealth Contributions
 - b) Tenants' Security Deposits
 - c) Investment Accounts
 - d) State Treasurer's Account
 - e) Bonds Retired
2. Project 667-1
 - a) Surplus
3. Project 667-2
 - a) Management Status
 - b) Final Development Cost
4. Project 667-C
 - a) Commonwealth Contributions
 - b) Contract for Financial Assistance
 - c) Investment Accounts
 - d) State Treasurer's Account
5. General
 - a) Additional Housing for the Elderly
 - b) Project Visit

WELLESLEY HOUSING AUTHORITY

REPORT NO. 62-H-31

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Reconciliation of Tenants' Security Deposits
 - c) Project Visit
2. Project 667-1
 - a) Development Fund
 - b) Project Visit

BROCKTON HOUSING AUTHORITY

REPORT NO. 62-H-32

1. Project 200-C
 - a) Commonwealth Contributions
2. Project 667-1 and 667-1A
 - a) Final Development Costs
 - b) Additional Unit, Section 667-1
3. Project 667-2
 - a) Current Status
4. General
 - a) Project Visit

NEWBURYPORT HOUSING AUTHORITY

REPORT NO. 62-H-33

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Approvals for Charges to Operating Reserve
 - c) Contract Awarded to Third Low Bidder
 - d) Final Payment on Interior Painting Contract
 - e) Project Visit

WEST SPRINGFIELD HOUSING AUTHORITY

REPORT NO. 62-H-34

1. Project 200-1
 - a) Debt Service Payment
 - b) Commonwealth Contributions
 - c) Project Visit
 - d) Compensation to Authority Members
2. Project 667-1
 - a) Status of Project
 - b) Land
 - c) Special Account

HOLYOKE HOUSING AUTHORITY

REPORT NO. 62-H-35

1. Project 200-1
 - a) Debt Service Requirements
 - b) Commonwealth Contributions
 - c) Tenants' Accounts Receivable
 - d) Management Program
 - e) Debt Service Reserve
2. Project 667-1
 - a) Debt Service Requirements
 - b) Accounts Payable, Development
3. Project 667-2
 - a) Final Development Cost
4. Project 667-C
 - a) Consolidation of Individual Projects
 - b) Commonwealth Contributions
5. Project 667-3
 - a) General
6. General
 - a) Project Visits

NAHANT HOUSING AUTHORITY

REPORT NO. 62-H-36

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Results of Operations for the Fiscal Year Ended September 30, 1961
 - c) Operating Reserve above Maximum
 - d) Investments and Investment Income
 - e) Deposits versus Rent Collections
 - f) Functions of Certain General Ledger Accounts
 - g) Project Visit
2. Housing for the Elderly
 - a) Current Status

AMESBURY HOUSING AUTHORITY

REPORT NO. 62-H-37

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Security Deposits
 - c) Tenants' Accounts Receivable
2. Project 667-1
 - a) Commonwealth Contributions
 - b) Investment of Surplus Funds
3. Project 667-2
 - a) Pre-Construction Status
4. General
 - a) Maintenance Work Performed by Executive Director
 - b) Project Visits

GLOUCESTER HOUSING AUTHORITY

REPORT NO. 62-H-38

1. Project 200-1
 - a) Commonwealth Contributions
2. Project 667-1
 - a) Development Status
 - b) Contractor's Claim
3. Project 667-2
 - a) Current Status
4. General
 - a) Project Visits

SALEM HOUSING AUTHORITY

REPORT NO. 62-H-39

1. Chapter 372 Project
 - a) Current Status
2. Project 200-C
 - a) Commonwealth Contributions
 - b) Tenants' Accounts Receivable
 - c) Increase in Net Results of Operations
 - d) Security Deposits
3. Project 667-1
 - a) Development Status - Initial Operating Period
 - b) Insurance
4. Project 667-2
 - a) Change Orders
5. General

NORTHBRIDGE HOUSING AUTHORITY

REPORT NO. 62-H-40

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Sinking Fund Increment
2. Project 667-1
 - a) Current Status of Project
 - b) Temporary Financing
 - c) Final Development Costs
 - d) Equipment Purchases
 - e) Unrecorded Trust Fund
3. General
 - a) Project Visits

WESTBOROUGH HOUSING AUTHORITY

REPORT NO. 62-H-41

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Interest on Savings Account
 - c) Cash Not Deposited Promptly
 - d) Bank Charges
 - e) Project Visit
2. Housing for the Elderly
 - a) Current Status

NORWOOD HOUSING AUTHORITY

REPORT NO. 62-H-42

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Appropriation Fund Cash
 - c) Delay in Deposit of Rental Collections
 - d) Tenants' Security Deposits
 - e) Contract Award for Combination Storm Doors
 - f) Review of Tenants' Income
 - g) Management Program
 - h) Tenants' Accounts Receivable
 - i) Overpayment to Vendor
 - j) Project Visit
2. Project 667-1
 - a) Current Status of Project
 - b) Second Series Notes
 - c) Contract for Financial Assistance
3. General
 - a) Condition of Books and Records
 - b) Expenses of Authority Members and Executive Director

MILFORD HOUSING AUTHORITY

REPORT NO. 62-H-43

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Rents
 - c) Conversion to Gas-Fired Heating Equipment
2. Project 667-1
 - a) Commonwealth Contributions
 - b) Temporary Financing

MILFORD HOUSING AUTHORITY (CONTINUED)

3. Project 667-2
 - a) Current Status
 - b) Temporary Financing
 - c) Sub-Contractor's Bid Deposit
4. General
 - a) Project Visits

BRAINTREE HOUSING AUTHORITY

REPORT NO. 62-H-44

1. Project 200-1
 - a) General
 - b) Accounts Receivable
 - c) Current Status of Liquidation
 - d) Detail of Real Property Sales
 - e) State Treasurer's Account
 - f) Basis for Distribution of Surplus
2. Housing for the Elderly
 - a) Current Status

NORTH ANDOVER HOUSING

REPORT NO. 62-H-45

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Operating Reserve
 - c) Income Limits
2. Project 667-1
 - a) Occupancy
 - b) Development Status
 - c) Change Orders
 - d) Investment of Excess Funds
 - e) Administration Fund Agreement
3. General
 - a) Tenants' Accounts Ledger
 - b) Tenants' Rent Receipts
 - c) Project Visit

QUINCY HOUSING AUTHORITY

REPORT NO. 62-H-46

1. Chapter 372 Project
2. Project 200-1
 - a) Commonwealth Contributions
 - b) Current Operations
 - c) Administration Fund Cash
 - d) Savings Accounts-Insurance
 - e) Operating Reserve Charges
 - f) Exterior Painting
 - g) Annual Review Tenants' Income
3. Project 667-1
 - a) Close of Development Accounts
4. Project 667-2
 - a) Current Status
5. General
 - a) Project Visit
 - b) Authority Member

STOUGHTON HOUSING AUTHORITY

REPORT NO. 62-H-47

1. Project 200-2
 - a) Commonwealth Contributions
 - b) Sale of Land to Abutter
 - c) Project Visit
2. Housing for the Elderly
 - a) Current Status

BOSTON HOUSING AUTHORITY

REPORT NO. 62-H-48

1. General
 - a) Commonwealth Contributions
 - b) Operating Results
 - c) Capital Improvements
 - d) Exterior Building Repairs - Project 200-11
 - e) Engineering Services - Site Rehabilitation
 - f) One Year Guarantee on Plants
 - g) Specifications for Purchases
 - h) Per Diem Allowance
 - i) Compensation of Board Members
 - j) Delinquent Tenants' Accounts
 - k) Central Office Collections on Vacated Tenants' Accounts
 - l) Delinquent Tenants' Accounts Receivable Reports
 - m) Vacated, in Arrears, Tenants' Ledger Cards
 - n) Vacancy Losses
 - o) Payment in Lieu of Taxes
 - p) Operating Reserve
 - q) Accrued Interest on Investments
 - r) Rent Receipt Books
 - s) Payroll Revolving Fund Cash
2. Housing for the Elderly
 - a) Chapter 667 Program
 - b) Survey - Project 667-1
 - c) Project 667-1 - Change Order No. 2
 - d) Federal Housing for the Elderly

UXBRIDGE HOUSING AUTHORITY

REPORT NO. 62-H-49

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Verification of Tenants' Income
 - c) Project Visit
2. Project 667-1
 - a) Temporary Financing
 - b) Project Visit
 - c) Contract Awards

DANVERS HOUSING AUTHORITY

REPORT NO. 62-H-50

1. Project 667-1
 - a) Commonwealth Contribution
 - b) Administration Fund Cash
 - c) Accounts Payable - Development
 - d) Surplus Overstated
 - e) Project Visit

ROCKPORT HOUSING AUTHORITY

REPORT NO. 62-H-51

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Board Members Appointed by Board of Selectmen
 - c) Non-Attendance by Board Members
 - d) Tenants' Accounts
 - e) Tenants' Leases
 - f) Admission and Continued Occupancy Limits
 - g) Tenants' Security Deposits
 - h) Delayed Deposits
 - i) Administration Fund Balance
 - j) Operating Reserve
 - k) Funds in Custody of Fiscal Agent
 - l) Insurance Accruals
 - m) Project Visit
2. Housing for the Elderly
 - a) General

PLYMOUTH HOUSING AUTHORITY

REPORT NO. 62-H-52

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Withholding Taxes
 - c) Compensation to Board Members
 - d) Project Visit
2. Housing for the Elderly
 - a) Current Status

MIDDLEBOROUGH HOUSING AUTHORITY

REPORT NO. 62-H-53

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Interest on Savings Account
 - c) Project Visit
2. Project 667-1
 - a) Project Visit

LUDLOW HOUSING AUTHORITY

REPORT NO. 62-H-54

1. Project 667-1
 - a) Accounting Records
 - b) Charges to Contingencies Account
 - c) Treasury Bills
 - d) Purchase of Drapes
 - e) Landscaping Contract
 - f) Project Visit
 - g) Additional Units
 - h) Change Orders

WESTFIELD HOUSING AUTHORITY

REPORT NO. 62-H-55

1. Project 200-1
 - a) Debt Service Payment
 - b) Commonwealth Contributions
 - c) Operating Reserve
 - d) Admission and Occupancy Limits

WESTFIELD HOUSING AUTHORITY (CONTINUED)

2. Project 667-1
 - a) Management Status
 - b) Management Program
3. General
 - a) Safeguarding of Cash and Vital Records
 - b) Visits to Projects
 - c) Additional Housing for the Elderly

CANTON HOUSING AUTHORITY

REPORT NO. 62-H-56

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Tenants' Accounts Receivable
 - c) Administration Fund Cash
 - d) Operating Reserve Charges
 - e) Income Limits
 - f) Annual Review of Tenants' Incomes
 - g) Project Visit
2. General
 - a) Housing for the Elderly

WEYMOUTH HOUSING AUTHORITY

REPORT NO. 62-H-57

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Administration Fund Cash
 - c) Security Deposit Account
 - d) Sale of Utility Services
 - e) Retirement of Notes
 - f) Project Visit
2. Housing for the Elderly
 - a) Current Status

WEBSTER HOUSING AUTHORITY

REPORT NO. 62-H-58

1. Project 200-1
 - a) Commonwealth Contribution
 - b) Appointment of Servicing Broker
 - c) Tenants' Accounts Receivable
 - d) Examination of Tenants' Income
 - e) Changes in the Management Program
 - f) Compensation of Executive Director
 - g) Project Visit
2. Housing for the Elderly
 - a) Current Status

MILLBURY HOUSING AUTHORITY

REPORT NO. 62-H-59

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Financing
 - c) Contract Award
 - d) Savings Account
 - e) Repairs, Maintenance and Replacements
 - f) Review of Tenants' Income

MILLBURY HOUSING AUTHORITY (CONTINUED)

2. Project 667-1
 - a) Status of Housing for the Elderly
 - b) Completion of Project
 - c) Financing
 - d) Protested Change Order
 - e) Fire Loss
3. General
 - a) Project Visits

HAVERHILL HOUSING AUTHORITY

REPORT NO. 62-H-60

1. Project 200-C
 - a) Commonwealth Contributions
 - b) Admission and Continued Occupancy
Limits Increased
 - c) Posting of Rent Receipts
 - d) Annual Review of Tenants' Incomes
 - e) Tenants- Accounts Receivable -
Vacated Tenants
 - f) Security Deposits
 - g) Payment in Lieu of Taxes
 - h) Investment Income
 - i) Sale of Authority Owned Electrical
and Gas Facilities to Public
Utility Companies
2. Project 667-1
 - a) Final Development Cost
 - b) Accounts Payable - Development
 - c) Final Payment to Architect Held Up
 - d) Increase in Tenants' Rents
 - e) Investment of Excess Funds
3. Project 667-2
 - a) Present Status
 - b) Acquisition of Site
 - c) Investment of Excess Funds
4. General
 - a) Project Visits
 - b) Burglary at Authority's Administration
Building

BEDFORD HOUSING AUTHORITY

REPORT NO. 62-H-61

1. Project 200-1
 - a) Commonwealth Contributions
 - b) General
 - c) Cash
 - d) Processing of Rent Collections
 - e) Visit to Project
2. Housing for the Elderly
 - a) Status

SWAMPSCOTT HOUSING AUTHORITY

REPORT NO. 62-H-62

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Operating Reserve
2. Project 667-1
 - a) Cash Balance - Development Account
 - b) Insurance
 - c) Change Orders
3. General
 - a) Project Visits

WALPOLE HOUSING AUTHORITY

REPORT NO. 62-H-63

1. Appropriation Fund
 - a) Status
2. Project 200-1
 - a) Commonwealth Contributions
 - b) Cesspool Difficulties
 - c) Operating Reserve Charges
 - d) Income Limits
 - e) Accrued Insurance
 - f) Savings Bank Interest
 - g) Contracts
 - h) Project Visit
 - i) Authority Member
3. Housing for the Elderly
 - a) Current Status

NEW BEDFORD HOUSING AUTHORITY

REPORT NO. 62-H-64

1. Project 200-C
 - a) Commonwealth Contributions
 - b) Consolidation of Chapter 200 Projects
 - c) New Financial Agreement
 - d) Project Visit
2. Project 667-1
 - a) Commonwealth Contribution
 - b) Project Visit
3. General
 - a) Decrease in Utility Rates
4. Local Fund
 - a) Disposition of Cash

MANSFIELD HOUSING AUTHORITY

REPORT NO. 62-H-65

1. Project 200-1
 - a) Debt Service Payment
 - b) Commonwealth Contributions
 - c) Tenants' Accounts Receivable
 - d) Security Deposit Account
 - e) Utilities
 - f) Savings Account Interest
2. Project 667-1
 - a) Commonwealth Contributions
 - b) Accounts Payable Development
 - c) Payment in Lieu of Taxes
 - d) Savings Account Interest

MANSFIELD HOUSING AUTHORITY (CONTINUED)

3. General
 - a) Interproject Accounts
 - b) Project Visit

BELMONT HOUSING AUTHORITY

REPORT NO. 62-H-66

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Payroll Checks
 - c) Termite Damage Corrective Work
 - d) Project Visit
2. General
 - a) Housing for the Elderly

GRAFTON HOUSING AUTHORITY

REPORT NO. 62-H-67

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Delay in Making Cash Deposits
 - c) Examination of Tenants' Income
 - d) Tenants' Accounts Receivable
 - e) Excessive Cash in Administration Account
 - f) Increase in Executive Director's Salary
 - g) Contract Award
 - h) Project Visit
2. Housing for the Elderly
 - a) General

MARLBOROUGH HOUSING AUTHORITY

REPORT NO. 62-H-68

1. Project 667-1
 - a) Current Status of Project
 - b) Appointment of Executive Director
 - c) Tenants' Ledger
 - d) Project Visit

NEEDHAM HOUSING AUTHORITY

REPORT NO. 62-H-69

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Security Deposits
 - c) Investment of Surplus Funds
2. Project 667-1
 - a) Commonwealth Contributions
 - b) Increase of Minimum Rents
3. Project 667-2
 - a) Present Status
4. General
 - a) Project Visit

LOWELL HOUSING AUTHORITY

REPORT NO. 62-H-70

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Tenants' Accounts Receivable
 - c) Vacancy Losses
 - d) Security Deposits
 - e) Investments
2. Project 667-1
 - a) Commonwealth Contributions
 - b) Change Fund
3. General
 - a) Revolving Fund
 - b) Project Visits

LANCASTER HOUSING AUTHORITY

REPORT NO. 62-H-71

1. Project 667-1
 - a) Temporary Financing
 - b) Certificate of Completion
 - c) Initial Occupancy
 - d) Hand Rails for Back Porches
 - e) Notes Payable
 - f) Outstanding Check
 - g) Office of Executive Director
 - h) Receipts from Commercial Washing
and Drying Machines
 - i) Bids on Washers and Dryers
 - j) Salary of Executive Director
 - k) Project Visit

PITTSFIELD HOUSING AUTHORITY

REPORT NO. 62-H-72

1. Project 200-1
 - a) Debt Service Payments
 - b) Commonwealth Contributions
 - c) Operating Deficits
 - d) Tenants' Income Surveys
 - e) Tenants' Accounts Receivable
 - f) Payment of Discount Invoices
 - g) Project Visits
2. Project 667-1
 - a) Status of Project
 - b) Development Funds on Hand
 - c) Change Orders
 - d) Project Visit
3. Project 667-2
 - a) Authorization of Units
4. General
 - a) Violation of Contract for Financial
Assistance

IPSWICH HOUSING AUTHORITY

REPORT NO. 62-H-73

1. Temporary Construction Project
 - a) Operations
2. Project 200-1
 - a) Commonwealth Contributions
 - b) Operating Reserve
 - c) Income Limits and Minimum Rents
 - d) Investment of Excess Funds

IPSWICH HOUSING AUTHORITY (CONTINUED)

3. Project 667-1
 - a) Commonwealth Contribution
 - b) Operating Reserve
 - c) Account Payable, Administration
4. General
 - a) Project Visit

SCITUATE HOUSING AUTHORITY

REPORT NO. 62-H-74

1. Project 667-1, Development Accounts
 - a) Development Costs - Bond Counsel
 - b) Development Costs - Incorrect Account Charges
 - c) Closing Out of Development Fund Account
2. Project 667-1, Initial Operating Period Accounts
 - a) Status of Projects
 - b) Award of Bid to Second Low Bidder
 - c) Administration Fund Ledger
 - d) Prepaid Insurance
 - e) Operating Reserve
3. General
 - a) Adjustment of Accounts
 - b) Authority Member also Member of Scituate Board of Selectmen
 - c) Project Visit

WILMINGTON HOUSING AUTHORITY

REPORT NO. 62-H-75

1. Project 200-1
 - a) Commonwealth Contribution
 - b) Security Deposits
 - c) Operating Reserve
2. Project 667-1
 - a) Current Status of Project
 - b) Administration Fund Cash
3. General
 - a) Visit to the Projects

ATHOL HOUSING AUTHORITY

REPORT NO. 62-H-76

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Excessive Expenditures for Repairs, Maintenance and Replacements
2. Project 667-1
 - a) Status of Housing for the Elderly
 - b) Financing
 - c) Large Cash Balance in Checking Account
3. General
 - a) Project Visits

FALMOUTH HOUSING AUTHORITY

REPORT NO. 22-H-77

1. Project 200-1
 - a) Debt Service Payment
 - b) Commonwealth Contribution
 - c) Tenants' Accounts Receivable
 - d) Project Visit
2. Project 667-1
 - a) Commonwealth Contribution
 - b) Project Visit
3. Project 667-2
 - a) Suit Against Authority

LAWRENCE HOUSING AUTHORITY

REPORT NO. 62-H-78

1. Revolving Fund
 - a) Advances by Projects
2. Project 200-C
 - a) Commonwealth Contributions
 - b) Operating Reserve
 - c) Delinquent Rents - Collection Costs
 - d) Deficit from Operations
 - e) Sale of Excess Land
 - f) Contract for Site Improvements
 - g) Income Admission and Continued Occupancy Limits
 - h) Project Visit
3. General
 - a) Housing for the Elderly

METHUEN HOUSING AUTHORITY

REPORT NO. 62-H-79

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Operating Reserve
2. Project 667-1
 - a) Commonwealth Contributions
3. Project 667-2
 - a) Present Status
4. General
 - a) Retirement of Executive Director
 - b) Accounting Procedures
 - c) Post-dated Checks
 - d) Project Visits

SPRINGFIELD HOUSING AUTHORITY

REPORT NO. 62-H-80

1. Veterans' Temporary Housing Projects
 - a) General
2. Project 200-C
 - a) Debt Service Payment
 - b) Commonwealth Contributions
 - c) Project Visit
 - d) Uncollectible Accounts Receivable
 - e) Compensation to Authority Members
 - f) Heating Costs
 - g) Vacancy Loss
 - h) Prorated Costs

SPRINGFIELD HOUSING AUTHORITY (CONTINUED)

3. Project 667-1
 - a) Debt Service Payment
 - b) Commonwealth Contributions
 - c) Project Visits
4. Project 667-2
 - a) Status of Project
 - b) Change Orders
 - c) Project Visit
5. General
 - a) Additional Housing for the Elderly
 - b) Consolidation of Projects

CHICOPEE HOUSING AUTHORITY

REPORT NO. 62-H-81

1. Temporary Construction Projects
 - a) Status of Project
2. Veterans' Temporary Housing
 - a) Status of Project
 - b) Disposition of Surplus
 - c) Tenants' Accounts Receivable
3. Project 200-1
 - a) Debt Service Requirement
 - b) Commonwealth Contributions
 - c) Investment of Excess Administration Fund Cash
 - d) Tenants' Accounts Receivable
 - e) Deficit from Operations
 - f) Operating Reserve
4. Project 667-1
 - a) Debt Service Requirement
 - b) Commonwealth Contributions
5. Project 667-2
 - a) Status of Project
 - b) Disposition of Initial Operating Period Surplus
6. Project 667-3
 - a) Status of Project
 - b) Investment of Excess Cash
7. General
 - a) Travel Expense Vouchers
 - b) Compensation to Authority Members
 - c) Project Visit
 - d) Consolidation of Projects

AMHERST HOUSING AUTHORITY

REPORT NO. 62-H-82

1. Project 667-1
 - a) General
 - b) Operating Budget
 - c) Project Visit

GREENFIELD HOUSING AUTHORITY

REPORT NO. 62-H-83

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Accounts Receivable Written Off
 - c) Quarterly Adjusting Entries
 - d) Accrued Insurance
 - e) Project Visit
2. Housing for the Elderly
 - a) Current Status

MONTAGUE HOUSING AUTHORITY

REPORT NO. 62-H-84

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Operating Reserve
2. Project 667-1
 - a) Development Fund Cash
 - b) Utility Charges
3. General
 - a) Project Visits

NORTH ADAMS HOUSING AUTHORITY

REPORT NO. 62-H-85

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Debt Service Fund
 - c) Investment Income
 - d) Operating Reserve
 - e) Tenants' Accounts-Variation
 - f) Insurance Accrual
 - g) State Treasurer's Account
 - h) Income Limits
 - i) General

HADLEY HOUSING AUTHORITY

REPORT NO. 62-H-86

1. Project 667-1
 - a) General

BARNSTABLE HOUSING AUTHORITY

REPORT NO. 62-H-87

1. Project 200-1
 - a) Debt Service Payment
 - b) Commonwealth Contributions
 - c) Tenants' Accounts Receivable
 - d) Expenditures for Repairs and Maintenance
 - e) Project Visit
2. Housing for the Elderly
 - a) General

YARMOUTH HOUSING AUTHORITY

REPORT NO. 62-H-88

1. Project 667-1
 - a) Current Status
 - b) Law Suit by General Bidder
 - c) Purchase of Land from Former Member
 - d) Building Permit

FRAMINGHAM HOUSING AUTHORITY

REPORT NO. 62-H-89

1. Revolving Fund
 - a) Increase of Advances
2. Temporary Construction Project
 - a) Surplus Payments to the Town of Framingham
3. Project 200-C
 - a) Commonwealth Contributions
 - b) Tenants' Accounts Receivable
4. Project 667-1
 - a) Commonwealth Contributions
 - b) Operating Reserve
 - c) Account Payable
5. Project 667-2
 - a) Current Status
6. Project 667-3
 - a) Current Status
7. General
 - a) Tenants' Accounts - All Projects
 - b) Project Visits

FRANKLIN HOUSING AUTHORITY

REPORT NO. 62-H-90

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Annual Review of Tenants' Income
 - c) Payment of Joint Expenses - Project 200-1 and Project 667-1
2. Project 667-1
 - a) Commonwealth Contributions
 - b) Closing of Initial Operating Period
3. General
 - a) Examination of Cash Receipts and Cash Balances
 - b) Charges to Operating Reserves (Both Projects)
 - c) Project Visits

AGAWAM HOUSING AUTHORITY

REPORT NO. 62-H-91

1. Project 200-C
 - a) Debt Service Payment
 - b) Commonwealth Contributions
 - c) Financial Statements for the Fiscal Year Ended September 30, 1961
 - d) Adjustments
 - e) Reconciliation of Tenants' Security Deposits
 - f) Unnecessary Accumulation of Cash Receipts
 - g) Tenants' Income Verification
 - h) Report of Delinquent Tenants' Accounts to the State Housing Board
 - i) Vacated Tenants' Accounts Receivable
 - j) Project Visit

AGAWAM HOUSING AUTHORITY (CONTINUED)

2. Project 667-1
 - a) Current Status
 - b) Collection of Rents
 - c) Liquidated Damages - Failure of
Prime Contractor to Complete
Construction by Due Date
 - d) Contract for Electric Heat
 - e) Project Visit

SOUTH HADLEY HOUSING AUTHORITY

REPORT NO. 62-H-92

1. Project 667-1
 - a) Status of Project
 - b) Total Development Costs
 - c) Revision of Plans
 - d) Electric Heating Contract
 - e) Project Visit

DALTON HOUSING AUTHORITY

REPORT NO. 62-H-93

1. Project 200-C
 - a) Debt Service Payments
 - b) Commonwealth Contributions
 - c) Project Visit
 - d) Sale of Houses
2. Project 667-1
 - a) Preliminary Steps for the Construction
of a Project for the Elderly

EAST LONGMEADOW HOUSING AUTHORITY

REPORT NO. 62-H-94

1. Project 667-1
 - a) Status of Project
 - b) Financial Records
 - c) General Construction Contract
 - d) Appointment of Executive Director

EASTHAMPTON HOUSING AUTHORITY

REPORT NO. 62-H-95

1. Project 200-1
 - a) Debt Service Requirements
 - b) Commonwealth Contributions
 - c) Project Visit
 - d) Tenants' Accounts Receivable
 - e) Compensation to Authority Members
2. Project 667-1
 - a) Debt Service Requirements
 - b) Commonwealth Contributions
 - c) Project Visit
3. General
 - a) Operating Reserve Charges

HULL HOUSING AUTHORITY

REPORT NO. 62-H-96

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Operating Reserve
 - c) Admission and Continued Occupancy Limits
 - d) Interest on Investment
 - e) Investment of Surplus Funds
 - f) Project Visit
2. Housing for the Elderly
 - a) Current Status

MARBLEHEAD HOUSING AUTHORITY

REPORT NO. 62-H-97

1. Project 200-C
 - a) Commonwealth Contributions
 - b) Tenants' Accounts Receivable
 - c) Security Deposits
 - d) Operating Reserve
 - e) Tenants' Leases
2. Project 667-1
 - a) Commonwealth Contribution
3. Project 667-2
 - a) Construction
4. General
 - a) Project Visits

ANDOVER HOUSING AUTHORITY

REPORT NO. 62-H-98

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Administration Fund Balance
 - c) Security Deposits
 - d) Interest on Savings Bank Accounts
 - e) Investment of Surplus Funds
 - f) Employees' Payroll Deductions
 - g) Contributions to Pensions
 - h) Reports to the State Housing Board
2. Project 667-1
 - a) Management Status
3. General
 - a) Project Visits

WINTHROP HOUSING AUTHORITY

REPORT NO. 62-H-99

1. Project 200-1
 - a) Commonwealth Contributions
 - b) Tenants' Accounts Receivable
 - c) Tenants' Security Deposits
 - d) Project Visit
2. Housing for the Elderly
 - a) Project 667-1

WAKEFIELD HOUSING AUTHORITY

REPORT NO. 62-H-100

1. Project 667-1
 - a) General
 - b) Preliminary Expenses

